

TAXES (ENGLAND AND WALES, SCOTLAND, AND IRELAND).

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RETURN to an Order of the Honourable The House of Commons,  
dated 15 February 1912;—for,

RETURN "showing for each year since 1823 the TAXES in force in ENGLAND and WALES, SCOTLAND, and IRELAND, separately, in cases where the TAXES were not common to all three countries, or, where the same duties were in force in all three countries but the rate of tax was different, specifying the principal rates, and showing where available the amounts raised thereunder in each country."

Treasury Chambers,  
29 April 1912.

C. F. G. MASTERMAN.

(*Mr. Godfrey Locker-Lampson.*)

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*Ordered, by The House of Commons, to be Printed,*  
29 April 1912.

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## N O T E S.

This Return is arranged in four sections, viz.:—

Occupying pages

Stamps and Taxes (including certain duties at first classed as Miscellaneous, but subsequently falling under these heads) - - - - -	3 to 58
Customs Duties - - - - -	59 to 78
Excise Duties - - - - -	79 to 99
Excise Licences - - - - -	100 to 138

The amounts of "Yield" entered in pages 3 to 58 of this Return are those of Net Receipt, i.e., the gross amount of duty received within the year, less the repayments, discounts, and other allowances to taxpayers within the year.

The yields of Stamp Duty and Income Tax in the three countries do not necessarily represent the respective contributions to the Revenue of the United Kingdom. The Stamp Duties paid in one country may refer to financial or commercial transactions elsewhere. This remark applies with special force to England and Scotland, the duties in Great Britain being generally uniform. In the case of Income Tax, which appears in the return for the years 1842-43 to 1852-53 inclusive, it may be observed that, amongst other reasons, many large financial and trading concerns are assessed in places (notably in the Metropolis) other than those in which their operations are carried on, and the salaries and pay of officers of the Army and Navy and Civil Service are mainly assessed in London, without regard to where the officers may be serving.

See also Notes on pages 59 and 79.

CONSTITUTION " showing for each year since 1823 the Taxes in force in ENGLAND and WALES, SCOTLAND, and IRELAND, separately, in cases where the Taxes were not common to all three countries, or, where the same duties were in force in all three countries but the rate of tax was different, specifying the principal rates, and showing where available the amounts raised thereunder in each country."

STAMPS AND TAXES.



one-fifth of the sum charged  
for letting.

Licence to let any post horse, post  
chaise, or carriage.

Bouquets — — — Representative selection from 171,411 As in England — —

Post-horses, &c., selection from 16,355 As in England — —

Representative selection from 16,355 As in England — —

Accruing to £ 5 and under 5 4 4

10 0 2

20 0 4

30 0 1

40 0 0

50 0 0

60 0 0

70 0 0

80 0 0

90 0 0

100 0 0

110 0 0

120 0 0

130 0 0

140 0 0

150 0 0

160 0 0

170 0 0

180 0 0

190 0 0

200 0 0

210 0 0

220 0 0

230 0 0

240 0 0

250 0 0

260 0 0

270 0 0

280 0 0

290 0 0

300 0 0

310 0 0

320 0 0

330 0 0

340 0 0

350 0 0

360 0 0

370 0 0

380 0 0

390 0 0

400 0 0

410 0 0

420 0 0

430 0 0

440 0 0

450 0 0

460 0 0

470 0 0

480 0 0

490 0 0

500 0 0

510 0 0

520 0 0

530 0 0

540 0 0

550 0 0

560 0 0

570 0 0

580 0 0

590 0 0

600 0 0

610 0 0

620 0 0

630 0 0

640 0 0

650 0 0

660 0 0

670 0 0

680 0 0

690 0 0

700 0 0

710 0 0

720 0 0

730 0 0

740 0 0

750 0 0

760 0 0

770 0 0

780 0 0

790 0 0

800 0 0

810 0 0

820 0 0

830 0 0

840 0 0

850 0 0

860 0 0

870 0 0

880 0 0

890 0 0

900 0 0

910 0 0

920 0 0

930 0 0

940 0 0

950 0 0

960 0 0

970 0 0

980 0 0

990 0 0

1000 0 0

1010 0 0

1020 0 0

1030 0 0

1040 0 0

1050 0 0

1060 0 0

1070 0 0

1080 0 0

1090 0 0

1100 0 0

1110 0 0

1120 0 0

1130 0 0

1140 0 0

1150 0 0

1160 0 0

1170 0 0

1180 0 0

1190 0 0

1200 0 0

1210 0 0

1220 0 0

1230 0 0

1240 0 0

1250 0 0

1260 0 0

1270 0 0

1280 0 0

1290 0 0

1300 0 0

1310 0 0

1320 0 0

1330 0 0

1340 0 0

1350 0 0

1360 0 0

1370 0 0

1380 0 0

1390 0 0

1400 0 0

1410 0 0

1420 0 0

1430 0 0

1440 0 0

1450 0 0

1460 0 0

1470 0 0

1480 0 0

1490 0 0

1500 0 0

1510 0 0

1520 0 0

1530 0 0

1540 0 0

1550 0 0

1560 0 0

1570 0 0

1580 0 0

1590 0 0

1600 0 0

1610 0 0

1620 0 0

1630 0 0

1640 0 0

1650 0 0

1660 0 0

1670 0 0

1680 0 0

1690 0 0

1700 0 0

1710 0 0

1720 0 0

1730 0 0

1740 0 0

1750 0 0

1760 0 0

1770 0 0

1780 0 0

1790 0 0

1800 0 0

1810 0 0

1820 0 0

1830 0 0

1840 0 0

1850 0 0

1870 0 0

1880 0 0

1890 0 0

1900 0 0

1910 0 0

1920 0 0

1930 0 0

1940 0 0

1950 0 0

1960 0 0

1970 0 0

1980 0 0

1990 0 0

2000 0 0

2010 0 0

2020 0 0

2030 0 0

2040 0 0

2050 0 0

2060 0 0

2070 0 0

2080 0 0

2090 0 0

2100 0 0

2110 0 0

2120 0 0

2130 0 0

2140 0 0

2150 0 0

2160 0 0

2170 0 0

2180 0 0

2190 0 0

2200 0 0

2210 0 0

2220 0 0

2230 0 0

2240 0 0

2250 0 0

2260 0 0

2270 0 0

2280 0 0

2290 0 0

2300 0 0

2310 0 0

2320 0 0

2330 0 0

2340 0 0

2350 0 0

2360 0 0

2370 0 0

2380 0 0

2390 0 0

2400 0 0

2410 0 0

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2460 0 0

2470 0 0

2480 0 0

2490 0 0

2500 0 0

2510 0 0

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2530 0 0

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2610 0 0

2630 0 0

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2790 0 0

2810 0 0

2830 0 0

2850 0 0

2870 0 0

2890 0 0

2910 0 0

2930 0 0

2950 0 0

2970 0 0

2990 0 0

3010 0 0

3030 0 0

3050 0 0

Year	Description of Duty.	England and Wales		Scotland		Ireland	
		Principal Rate	Usual	Principal Rate	Usual	Principal Rate	Usual
1823-24 —contd.	Shearing—continued.	Brought forward	-	£ 5,822,144	-	£ 449,636	£ 420,094
		Loss of yearly rent, without fine, — Representative selection from scals —	£ 5,822,144	-	-	-	-
		Where not under £30	£ 5,822,144	-	-	-	-
		Where not	£ 5,822,144	-	-	-	-
		50 and under 100	10	-	-	-	-
		100 - 150	10	-	-	-	-
		150 - 200	10	-	-	-	-
		200 - 250	10	-	-	-	-
		250 - 300	10	-	-	-	-
		300 - 350	10	-	-	-	-
		350 - 400	10	-	-	-	-
		400 - 450	10	-	-	-	-
		450 - 500	10	-	-	-	-
		500 - 550	10	-	-	-	-
		550 - 600	10	-	-	-	-
		600 - 650	10	-	-	-	-
		650 - 700	10	-	-	-	-
		700 - 750	10	-	-	-	-
		750 - 800	10	-	-	-	-
		800 - 850	10	-	-	-	-
		850 - 900	10	-	-	-	-
		900 - 950	10	-	-	-	-
		950 - 1,000	10	-	-	-	-
		1,000 - 1,050	10	-	-	-	-
		1,050 - 1,100	10	-	-	-	-
		1,100 - 1,150	10	-	-	-	-
		1,150 - 1,200	10	-	-	-	-
		1,200 - 1,250	10	-	-	-	-
		1,250 - 1,300	10	-	-	-	-
		1,300 - 1,350	10	-	-	-	-
		1,350 - 1,400	10	-	-	-	-
		1,400 - 1,450	10	-	-	-	-
		1,450 - 1,500	10	-	-	-	-
		1,500 - 1,550	10	-	-	-	-
		1,550 - 1,600	10	-	-	-	-
		1,600 - 1,650	10	-	-	-	-
		1,650 - 1,700	10	-	-	-	-
		1,700 - 1,750	10	-	-	-	-
		1,750 - 1,800	10	-	-	-	-
		1,800 - 1,850	10	-	-	-	-
		1,850 - 1,900	10	-	-	-	-
		1,900 - 1,950	10	-	-	-	-
		1,950 - 2,000	10	-	-	-	-
		2,000 - 2,050	10	-	-	-	-
		2,050 - 2,100	10	-	-	-	-
		2,100 - 2,150	10	-	-	-	-
		2,150 - 2,200	10	-	-	-	-
		2,200 - 2,250	10	-	-	-	-
		2,250 - 2,300	10	-	-	-	-
		2,300 - 2,350	10	-	-	-	-
		2,350 - 2,400	10	-	-	-	-
		2,400 - 2,450	10	-	-	-	-
		2,450 - 2,500	10	-	-	-	-
		2,500 - 2,550	10	-	-	-	-
		2,550 - 2,600	10	-	-	-	-
		2,600 - 2,650	10	-	-	-	-
		2,650 - 2,700	10	-	-	-	-
		2,700 - 2,750	10	-	-	-	-
		2,750 - 2,800	10	-	-	-	-
		2,800 - 2,850	10	-	-	-	-
		2,850 - 2,900	10	-	-	-	-
		2,900 - 2,950	10	-	-	-	-
		2,950 - 3,000	10	-	-	-	-
		3,000 - 3,050	10	-	-	-	-
		3,050 - 3,100	10	-	-	-	-
		3,100 - 3,150	10	-	-	-	-
		3,150 - 3,200	10	-	-	-	-
		3,200 - 3,250	10	-	-	-	-
		3,250 - 3,300	10	-	-	-	-
		3,300 - 3,350	10	-	-	-	-
		3,350 - 3,400	10	-	-	-	-
		3,400 - 3,450	10	-	-	-	-
		3,450 - 3,500	10	-	-	-	-
		3,500 - 3,550	10	-	-	-	-
		3,550 - 3,600	10	-	-	-	-
		3,600 - 3,650	10	-	-	-	-
		3,650 - 3,700	10	-	-	-	-
		3,700 - 3,750	10	-	-	-	-
		3,750 - 3,800	10	-	-	-	-
		3,800 - 3,850	10	-	-	-	-
		3,850 - 3,900	10	-	-	-	-
		3,900 - 3,950	10	-	-	-	-
		3,950 - 4,000	10	-	-	-	-
		4,000 - 4,050	10	-	-	-	-
		4,050 - 4,100	10	-	-	-	-
		4,100 - 4,150	10	-	-	-	-
		4,150 - 4,200	10	-	-	-	-
		4,200 - 4,250	10	-	-	-	-
		4,250 - 4,300	10	-	-	-	-
		4,300 - 4,350	10	-	-	-	-
		4,350 - 4,400	10	-	-	-	-
		4,400 - 4,450	10	-	-	-	-
		4,450 - 4,500	10	-	-	-	-
		4,500 - 4,550	10	-	-	-	-
		4,550 - 4,600	10	-	-	-	-
		4,600 - 4,650	10	-	-	-	-
		4,650 - 4,700	10	-	-	-	-
		4,700 - 4,750	10	-	-	-	-
		4,750 - 4,800	10	-	-	-	-
		4,800 - 4,850	10	-	-	-	-
		4,850 - 4,900	10	-	-	-	-
		4,900 - 4,950	10	-	-	-	-
		4,950 - 5,000	10	-	-	-	-
		5,000 - 5,050	10	-	-	-	-
		5,050 - 5,100	10	-	-	-	-
		5,100 - 5,150	10	-	-	-	-
		5,150 - 5,200	10	-	-	-	-
		5,200 - 5,250	10	-	-	-	-
		5,250 - 5,300	10	-	-	-	-
		5,300 - 5,350	10	-	-	-	-
		5,350 - 5,400	10	-	-	-	-
		5,400 - 5,450	10	-	-	-	-
		5,450 - 5,500	10	-	-	-	-
		5,500 - 5,550	10	-	-	-	-
		5,550 - 5,600	10	-	-	-	-
		5,600 - 5,650	10	-	-	-	-
		5,650 - 5,700	10	-	-	-	-
		5,700 - 5,750	10	-	-	-	-
		5,750 - 5,800	10	-	-	-	-
		5,800 - 5,850	10	-	-	-	-
		5,850 - 5,900	10	-	-	-	-
		5,900 - 5,950	10	-	-	-	-
		5,950 - 6,000	10	-	-	-	-
		6,000 - 6,050	10	-	-	-	-
		6,050 - 6,100	10	-	-	-	-
		6,100 - 6,150	10	-	-	-	-
		6,150 - 6,200	10	-	-	-	-
		6,200 - 6,250	10	-	-	-	-
		6,250 - 6,300	10	-	-	-	-
		6,300 - 6,350	10	-	-	-	-
		6,350 - 6,400	10	-	-	-	-
		6,400 - 6,450	10	-	-	-	-
		6,450 - 6,500	10	-	-	-	-
		6,500 - 6,550	10	-	-	-	-
		6,550 - 6,600	10	-	-	-	-
		6,600 - 6,650	10	-	-	-	-
		6,650 - 6,700	10	-	-	-	-
		6,700 - 6,750	10	-	-	-	-
		6,750 - 6,800	10	-	-	-	-
		6,800 - 6,850	10	-	-	-	-
		6,850 - 6,900	10	-	-	-	-
		6,900 - 6,950	10	-	-	-	-
		6,950 - 7,000	10	-	-	-	-
		7,000 - 7,050	10	-	-	-	-
		7,050 - 7,100	10	-	-	-	-
		7,100 - 7,150	10	-	-	-	-
		7,150 - 7,200	10	-	-	-	-
		7,200 - 7,250	10	-	-	-	-
		7,250 - 7,300	10	-	-	-	-
		7,300 - 7,350	10	-	-	-	-
		7,350 - 7,400	10	-	-	-	-
		7,400 - 7,450	10	-	-	-	-
		7,450 - 7,500	10	-	-	-	-
		7,500 - 7,550	10	-	-	-	-
		7,550 - 7,600	10	-	-	-	-
		7,600 - 7,650	10	-	-	-	-
		7,650 - 7,700	10	-	-	-	-
		7,700 - 7,750	10	-	-	-	-
		7,750 - 7,800	10	-	-	-	-
		7,800 - 7,850	10	-	-	-	-
		7,850 - 7,900	10	-	-	-	-
		7,900 - 7,950	10	-	-	-	-
		7,950 - 8,000	10	-	-	-	-
		8,000 - 8,050	10	-	-	-	-
		8,050 - 8,100	10	-	-	-	-
		8,100 - 8,150	10	-	-	-	-
		8,150 - 8,200	10	-	-	-	-
		8,200 - 8,250	10	-	-	-	-
		8,250 - 8,300	10	-	-	-	-
		8,300 - 8,350	10	-	-	-	-
		8,350 - 8,400	10	-	-	-	-
		8,400 - 8,450	10	-	-	-	-
		8,450 - 8,500	10	-	-	-	-
		8,500 - 8,550	10	-	-	-	-
		8,550 - 8,600	10	-	-	-	-
		8,600 - 8,650	10	-	-	-	-
		8,650 - 8,700	10	-	-	-	-
		8,700 - 8,750	10	-	-	-	-
		8,750 - 8,800	10	-	-	-	-
		8,800 - 8,850	10	-	-	-	-
		8,850 - 8,900	10	-	-	-	-
		8,900 - 8,950	10	-	-	-	-
		8,950 - 9,000	10	-	-	-	-
		9,000 - 9,050	10	-	-	-	-
		9,050 - 9,100	10	-	-	-	-
		9,100 - 9,150	10	-	-	-	-
		9,150 - 9,200	10	-	-	-	-
		9,200 - 9,250	10	-	-	-	-
		9,250 - 9,300	10	-	-	-	-
		9,300 - 9,350	10	-	-	-	-
		9,350 - 9,400	10	-	-	-	-
		9,400 - 9,450	10	-	-	-	-
		9,450 - 9,500	10	-	-	-	-
		9,500 - 9,550	10	-	-	-	-
		9,550 - 9,600	10	-	-	-	-
		9,600 - 9,650	10	-	-	-	-
		9,650 - 9,700	10	-	-	-	-
		9,700 - 9,750	10	-	-	-	-
		9,750 - 9,800	10	-	-	-	-
		9,800 - 9,850	10	-	-	-	-
		9,850 - 9,900	10	-	-	-	-
		9,900 - 9,950	10	-	-	-	-
		9,950 - 10,000	10	-	-	-	-
		10,000 - 10,050	10	-	-	-	-
		10,050 - 10,100	10	-	-	-	-
		10,100 - 10,150	10	-	-	-	-
		10,150 - 10,200	10	-	-	-	-
		10,200 - 10,250	10	-	-	-	-
		10,250 - 10,300	10	-	-	-	-
		10,300 - 10,350	10	-	-	-	-
		10,350 - 10,400	10	-	-	-	-
		10,400 - 10,450	10	-	-	-	-
		10,4					

2000



Stage Coaches, including Launder.	Great Britain only	-	-	-	-	-	-
Post Horses, including Licences.	As in 1823-24	-	-	-	-	-	-
Receipts -	-	-	-	-	-	-	-
Advertisement	Ditto	-	-	-	-	-	-
Gold and Silver Plate,	Ditto	-	-	-	-	-	-
including Licences.	Ditto	-	-	-	-	-	-
Medicines (Patent), includ-	-	-	-	-	-	-	-
ing Licences.	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-
Hawkins' and Pedlar'	-	-	-	-	-	-	-
Loosest.	-	-	-	-	-	-	-
Other Stamp Duties not	-	-	-	-	-	-	-
uniformly	-	-	-	-	-	-	-
throughout the United	-	-	-	-	-	-	-
Kingdom.	-	-	-	-	-	-	-
[See under Head of Taxes]	-	-	-	-	-	-	-
" " "	[See under Head of Taxes]	-	-	-	-	-	-
As in 1823-24	-	-	-	-	-	-	-
Totals	-	-	-	£ 6,348,566	-	-	£ 41,6242
 Taxes:							
Land Tax on Lands and Tenements.	Great Britain only	-	-	-	-	-	-
Inhabited House Duty	Ditto	-	-	-	-	-	-
Window Duty	Ditto	-	-	-	-	-	-
Certain Assessed Taxes	Ditto	-	-	-	-	-	-
known since 1809 as	-	-	-	-	-	-	-
Establishment Licences.	-	-	-	-	-	-	-
Gates	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
As in 1823-24	-	-	-	-	-	-	-
Great Britain only	-	-	-	-	-	-	-
Totals	-	-	-	£ 4,815,180	-	-	£ 6
 Miscellaneous:							
Debts on Offices, Passes,	Great Britain only	-	-	-	-	-	-
and Personal Estates,	-	-	-	-	-	-	-
Hawker's and Pedlar's	As in 1823-24	-	-	-	-	-	-
Licences.	-	-	-	-	-	-	-
Hacking Coaches	England only	-	-	-	-	-	-
	-	-	-	-	-	-	-

Year.	Description of Duty.	England and Wales.			Scotland.			Ireland.			Total.	
		Principal Rates.	Yield.	Purchaser Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.		
1828-27	Stamp, Probates and Letters of Administration. Legacies and Successions Fire Insurance Policies Bills of Exchange Newspapers Stage Coaches, including Post-Horses, Linenass.	As in 1823-24 Ditto Ditto Ditto Ditto As in 1823-24 including Southwark, 176,497 135,687 92,466	£ 706,367 805,320 600,031 470,157 847,978 884,388	As in 1823-24 Ditto Ditto Ditto As in 1823-24 As in 1823-24 including Southwark, 176,497 135,687 92,466	£ 48,178 56,115 48,691 106,269 17,619 24,563	As in 1823-24 Ditto Ditto Ditto As in 1823-24 Ditto Ditto Ditto As in 1823-24 Ditto Ditto Ditto	£ 38,855 20,040 33,005 70,402 25,189 — 400*	As in 1823-24 Ditto Ditto Ditto As in 1823-24 Ditto Ditto Ditto As in 1823-24 Ditto Ditto Ditto	£ — — — — — — —	As in 1823-24 Ditto Ditto Ditto As in 1823-24 Ditto Ditto Ditto As in 1823-24 Ditto Ditto Ditto	£ — — — — — — —	17,911 13,720 5,108
	Rentage Advertisments Gold and Silver Plate, in- cluding Linenass.	Ditto Ditto Duty—Gold, 17s. per oz. 1s. 6d. per oz.	— — — —	Silver [See under head of Taxes] [Mineralous]	— —	— —	— —	— —	— —	— —	— —	
	Medicines (Patent), includ- ing Linenass. Gums Hawkers' and Pedlers' Licences, Other Stamp Duties not uniformly operating throughout the United Kingdom.	As in 1823-24 As in 1823-24 Total	— — £ 5,670,250	Great Britain only [See under head of Taxes] [Mineralous] As in 1823-24 Total	— — — — 101,031	— — — — Ditto	— — — — Ditto	— — — — Ditto	— — — — Ditto	£ 394,028		
	Taxes, Land Tax on Lands and Tenements, Inhabited House Duty Window Duty.	Great Britain only Ditto Ditto	— — —	Great Britain only Ditto Ditto	— — —	— — —	— — —	— — —	— — —	— — —	— — —	

Certain Assessments, Taxes known since 1802 as Estates-Balances Licences.	Ditto	-	-	-	-	9,185,842	Ditto	-	-	72,434	Ditto	-	-
Grant " "	As in 1823-24	-	-	-	-	13,832,294	As in 1823-24	-	-	13,653	[See under head of Stamps]	-	-
Other Taxes " "	Great Britain only	-	-	-	-	20,634,049	Great Britain only	-	-	19,634	[Great Britain only]	-	-
Total	-	-	-	-	-	4,739,849	-	-	-	£ 294,000	-	-	-
Miscellaneous													
Duties on Offices, Pensions, and Personal Estates.	Great Britain only	-	-	-	-	46,294	Great Britain only	-	-	3,324	Great Britain only	-	-
Hawkers' and Pedlars' Licences.	As in 1823-24	-	-	-	-	41,980	As in 1823-24	-	-	1,784	[See under head of Stamps]	-	-
Hawking Coaches -	Railroad only	-	-	-	-	30,407	England only	-	-	-	England only	-	-
1827-28	Stamps Postages and Letters of Administration.	As in 1823-24	-	-	-	723,046	As in 1823-24	-	-	36,156	As in 1823-24	-	-
Leagues and Successions	Ditto	-	-	-	-	96,655	Ditto	-	-	65,676	Ditto	-	-
Fire Insurance Policies	Ditto	-	-	-	-	639,300	Ditto	-	-	44,740	Ditto	-	-
Bills of Exchange	Ditto	-	-	-	-	68,498	Ditto	-	-	52,136	Ditto	-	-
Newspapers -	As in 1825-26	-	-	-	-	346,997	As in 1825-26	-	-	24,041	As in 1825-26	-	-
Stage Coaches, including Licences.	Great Britain only	-	-	-	-	383,500	Great Britain only	-	-	39,954	Great Britain only	-	-
Post Offices, including Licences.	As in 1823-24	-	-	-	-	225,864	As in 1823-24	-	-	-	Inclded in England	-	-
including Scotland.						186,757	Ditto	-	-	16,048	Ditto	-	-
						133,973	Ditto	-	-	18,374	Ditto	-	-
						92,055	As in 1826-27	-	-	3,040	As in 1826-27	-	-
Books -	Ditto	-	-	-	-	38,825	Great Britain only	-	-	291	Great Britain only	-	-
Advertisements -	Ditto	-	-	-	-	-	[See under head of Taxes]	-	-	-	As in 1823-24	-	-
Gold and Silver Plate,	As in 1823-27	-	-	-	-	-	—	-	-	-	Ditto	-	-
including Licences.						-	[See under head of Taxes]	-	-	-	-	-	-
Mallions (Patent) includ- ing Licences.	Great Britain only	-	-	-	-	-	—	-	-	-	-	-	-
Grain " "	[See under head of Taxes]	-	-	-	-	-	—	-	-	-	-	-	-
Hawkers' and Pedlars' Licences.	" "	-	-	-	-	-	—	-	-	-	-	-	-
Other Stamp Duties not uniformly throughout the United Kingdom.	Duties not uniformly throughout the United Kingdom.	As in 1823-24	-	-	-	1,560,358	As in 1823-24	-	-	138,985	Ditto	-	-
Total	-	-	-	-	-	£ 5,843,960	-	-	-	£ 409,760	-	-	-

\* Estimated.



Game Hawks' and Poachers' Licences.	[See under head of Taxes] " " " " " " " "	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—
Oular Stamp Duties not operating uniformly throughout the United Kingdom.	As in 1823-24	—	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—	As in 1823-24	—
Total:	—	—	£ 6,960,077	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Postage Tax on Lands and Tenements.	Great Britain only	—	—	1,174,137	Great Britain only	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Established House Duty	Ditto	—	—	1,219,204	Ditto	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Window Duty	Ditto	—	—	1,105,188	Ditto	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Certain Assessed Taxes known since 1819 as Establishment Licences.	Ditto	—	—	1,019,800	Ditto	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Game	As in 1823-24	—	—	—	168,881	As in 1823-24	—	—	—	—	—	—	—	—	—	—	—	—	—
Oular Taxes	Great Britain only	—	—	200,843	Great Britain only	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total:	—	—	£ 4,867,959	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous:																			
Duties on Offices, Pensions, and Personal Estates.	Great Britain only	—	—	53,900	Great Britain only	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hawks' and Poachers' Licences.	As in 1823-24	—	—	42,700	As in 1823-24	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hacking Coachbus	—	—	—	32,177	England only	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1829-30	Stampes:																		
Probates and Letters of Administration.	As in 1823-24	—	—	752,903	As in 1823-24	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Letters and Successions	Ditto	—	—	1,109,164	Ditto	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fire Insurance Policies	Ditto	—	—	980,914	Ditto	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bills of Exchange	Ditto	—	—	391,899	Ditto	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Newspapers	As in 1823-24	—	—	325,891	As in 1823-24	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Stage Coaches, including Luggage.	Great Britain only	—	—	397,815	Great Britain only	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pet Horses, including Luggage.	As in 1823-24	—	—	232,772	As in 1823-24	—	—	—	—	—	—	—	—	Included in England	—	—	—	—	—
Carried forward	—	—	£ 3,949,158	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
				£ 399,796															£ 208,456

\* Estimated.



1890-91	<i>Statement:</i> Postages and Letters of Administration.	As in 1893-94	-	-	-	781,740	As in 1893-94	-	-	-	-	34,727
	Receipts -	Ditto	-	-	-	1,126,820	Ditto	-	-	-	-	26,271
	Adven. Instruments	Ditto	-	-	-	694,161	Ditto	-	-	-	-	27,709
	Fire Insurance Policies	Ditto	-	-	-	854,279	Ditto	-	-	-	-	77,539
	Bills of Exchange	Ditto	-	-	-	371,379	Ditto	-	-	-	-	29,048
	Newspapers	As in 1893-94	-	-	-	388,703	As in 1893-94	-	-	-	-	-
	Stage Coaches, including Lauzeurs,	Great Britain only	-	-	-	280,938	As in 1893-94	-	-	-	-	400*
	Post Horses, including Locomotives.	As in 1893-94	-	-	-	intending Scotland.	Included in Eng. Ind.	-	-	-	-	-
	Receipts -	Ditto	-	-	-	185,008	Ditto	-	-	-	-	16,019
	Adven. Instruments	Ditto	-	-	-	187,916	Ditto	-	-	-	-	16,338
	Gold and Silver Plates, Insulating Licences.	As in 1893-94	-	-	-	89,911	As in 1893-94	-	-	-	-	4,494
	Medals (Patents), includ- ing Licences.	Great Britain only	-	-	-	37,890	Gross Britain only	-	-	-	-	-
	Game	[See under head of Taxes]	-	-	-	-	[See under head of Taxes]	-	-	-	-	-
	Hawks' and Falcons'	[See under head of Miscellaneous]	-	-	-	-	[See under head of Taxes]	-	-	-	-	-
	Licences.	Other Stamp Duties not operating uniformly throughout the United Kingdom.	As in 1893-94	-	-	1,021,759	As in 1893-94	-	-	-	-	-
	Totals -	-	-	-	-	£ 6,012,384	£ 523,948	£ 418,209	£	—	—	-
	<i>Taxes:</i> Land Tax on Lands and Tenements.	Great Britain only	-	-	-	1,146,330	Gross Britain only	-	-	-	-	-
	Inhabited House Duty	Ditto	-	-	-	1,270,105	Ditto	-	-	-	-	-
	Window Duty	Ditto	-	-	-	1,118,260	Ditto	-	-	-	-	-
	Certain Assessed Taxes known since 1891 as Establishment Licences. Game	Ditto	-	-	-	1,089,475	Ditto	-	-	-	-	-
	Other Taxes	As in 1893-94	-	-	-	183,008	As in 1893-94	-	-	-	-	-
		Great Britain only	-	-	-	290,982	Great Britain only	-	-	-	-	-
	Totals -	-	-	-	-	£ 6,977,626	£ 317,245	£	—	—	—	-

Yrs.	Description of Duty	England and Wales			Scotland			Ireland		
		Principals Balns.	Yield.	Principal Balns.	Yield	Principal Balns.	Yield	Principals Balns.	Yield	Principals Balns.
1830-31 —contd.	McFilloff's Duties on Offices, Punitions, and Personal Estates. Hawkins' and Pedlar's Licences. Hackney Carriages	Great Britain only As in 1823-24 England only	- - -	£ 49,330 85,735 83,187	Great Britain only As in 1823-24 England only	- - -	£ 30,018 1,036 —	Great Britain only [See under head of Stamps] England only	- - -	£ — — —
1831-32	Stamps: Postage and Letters of Administration. Leagues and Successions Fire Insurance Policies Hills of Exchange Newspapers Stage Coach, including Lances. Post, Horse, including Licences.	As in 1823-24 Ditto Ditto Ditto As in 1823-26 Great Britain only As in 1823-24 including Scotland	- - - - - - - - -	702,215 1,000,348 714,081 375,047 409,053 382,712 281,865	As in 1823-24 Ditto Ditto Ditto As in 1823-26 Great Britain only As in 1823-24 including Scotland	- - - - - - - - -	£ 41,278 69,190 48,140 90,108 41,060 29,769	As in 1823-24 Ditto Ditto Ditto As in 1823-26 Great Britain only As in 1823-24 in England	- - - - - - - - -	£ 40,655 19,338 27,702 75,730 31,496 — — — —
	Books Adventures Gold and Silver Plate, including Lances. Medicine (Patent), including Licences. Game	- - - - - - -	Ditto Ditto Ditto As in 1826-27 Great Britain only [See under head of Taxes]	182,440 187,839 87,307 — — — -	Ditto Ditto Ditto As in 1826-27 Great Britain only [See under head of Taxes]	— — — — — — -	£ 17,985 19,060 4,935 — — — -	Ditto Ditto As in 1826-27 Great Britain only [See under head of Taxes]	— — — — — — -	£ 18,422 15,673 3,857 — — — -
	Hawkins' and Pedlar's Licences. Other Stamps Duties not opening uniformly throughout the United Kingdom.	[ " ] As in 1823-24	" " " -	1,520,855	Miscellaneous [Lances] As in 1823-24	— — -	£ 135,985	Ganachaper or other persons killing game, &c. &c. As in 1823-24	- - -	£ 11,548 — —
	Total—		£ 4,820,081			£ 498,197				£ 407,038
	Taxes: Land Tax on Lands and Tenements.		-	£ 1,127,380	Great Britain only	-	£ 33,722	Great Britain only	-	£ —

4 TWO BUILT-UP DURABLE CONSTRUCTION

2392 entries on HAWAII and Podlars' Tercios and Hockegy Counties were transferred to Stamps in 1838.



Marine Insurance Policies*	—	Coasting Policies	Yester Policies	190,221	As in England	—	19,024
----------------------------	---	----------------------	--------------------	---------	---------------	---	--------

					Coasting Policies	Foreign Policies	
For every 1000, and frac- tions of 1000, —	£	d.	£	d.	£	d.	£
Where the premium ex- ceeds 20/- per each.	1	8	—	—	—	—	—
Between 10/- per each, and 20/-	2	6	—	—	60,888	6,426	—
Between 10/- per each, and 20/- per each.	—	—	1	3	1	3	31,303
Between 10/- and does not exceed 10/- per each.	—	—	2	6	—	—	—
Between 10/- and does not exceed 10/- per each.	—	—	5	0	2	0	—
Where bare dues not exceed 3 months. Where bare expenses 2 months.	—	—	2	6	—	—	—
As in 1828-24	—	—	376,528	As in 1828-24	—	—	—
As in 1825-26	—	—	379,040	As in 1825-26	—	—	—
Great Britain only	—	—	6,131	Great Britain only	—	—	—
Ditto	—	—	426,929	Ditto	—	—	—
England only	—	—	45,206	England only	—	—	—
As in 1828-24	—	—	280,906	As in 1828-24	—	—	3638
Receivables	£	d.	£	d.	£	d.	—
Accounting to 3 and wider	10	—	3	—	Amanting to 5 and wider	£	—
" 20 " 6	20	—	30	—	10	—	—
" 30 " 7	30	—	30	—	20	—	17,048
" 50 " 6	50	—	100	—	30	—	—
" 100 " 5	100	—	200	—	40	—	—
" 200 " 4	200	—	400	—	50	—	—
" 300 " 3	300	—	600	—	100	—	—
" 600 " 2	600	—	1,000	—	200	—	—
" 1,000 " and upwards	—	—	76	6	300	—	—
and credits in full	—	—	10	0	500	—	—
Advertisements	—	—	114,503	As in England	—	—	—
Gold and Silver Plates, In- cluding Licences.	As in 1828-27	—	74,182	As in 1828-27	—	—	—
Carried forward	—	£	4,507,502	£	363,722	£	296,509

\* Prior to 1828 the duty on Marine Insurance Policies was uniform throughout the United Kingdom.

Year.	Description of Duty.	England and Wales.		Scotland.		Total.
		Prerog. Duties	Yield.	Prerog. Duties	Yield.	
1833-34 —cont.	Stamp—cont. Medicine (Patent), including Gam's "Harlors" and Pedlars' Loosestamps Other Stamp Duties not operating uniformly throughout the United Kingdom.	Brought forward Great Britain only [See under head of Taxes] As in 1823-24 Ditto Totals	£ 4,407,502 38,129 — 26,512 1,327,147 £ 0,159,290	Great Britain only [See under head of Taxes] As in 1823-24 Ditto — 138,065 £ 501,220	£ 382,722 400 — — Ditto — 138,065 £ 501,220	£ 226,300 — 9,894 32 138,840 £ 395,805
Taxes:						
Land Tax on Lands and Tenements.	Great Britain only	£ 1,110,465	Great Britain only	£ 35,554	Great Britain only	—
Inhabited House Duty	Ditto	£ 1,82,600	Ditto	£ 87,821	Ditto	—
Window Duty	Ditto	£ 1,32,578	Ditto	£ 76,721	Ditto	—
Certain Assessed Taxes known since 1830 as Establishment Licences.	Ditto	£ 1,068,297	Ditto	£ 81,743	Ditto	—
Gauge	As in 1831-32	£ 126,670	As in 1831-32	£ 9,806	[See under head of Stamps]	—
Other Taxes	Great Britain only	£ 181,737	Great Britain only	£ 18,189	Great Britain only	—
	Totals	£ 4,801,287	£ 300,784	£ 480	£ 480	£ —
Miscellaneous:						
Duties on Office, Foundation, and Personal Estates.*	Great Britain only	£ 28,237	Great Britain only	—	Great Britain only	—
1834-35	Stamp, Probates and Letters of Administration. Legacies and Successions Fire Insurance Policies Marine Insurance Policies Bills of Exchange	As in 1823-24 Ditto Ditto As in 1833-34 As in 1823-24	£ 789,032 Ditto Ditto As in 1823-24 As in 1823-24	£ 64,336 Ditto Ditto As in 1823-24 As in 1823-24	£ 69,472 48,011 17,801 86,204	£ 40,679 29,186 31,145 1,443 68,638

Newspapers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Railways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Slugs Carriages, including Lorries.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Carriages, in- cluding Lorries,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Boxes, including Lorries.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertisements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gold and Silver Plata, including Licences.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medicine (Patent), includ- ing Licences.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gamblers' and Podlers' Licences.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Stamp Duties not operating uniformly throughout the United Kingdom.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
 Pass:															
Land Tax on Lands and Premises.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inhabited House Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Window Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certain Licensed Taxes known since 1809 as Establishment Licences.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gambling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
 Miscellaneous:															
Duties on Offices and Provisions.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

\* The duty on Personal Duties was repealed in 1804, and was not reimposed until 1851.

† The Inhabited House Duty was repealed in 1804, and was not reimposed until 1851. The table specifies separate amounts.



Certain Assessed Taxes known since 1899 as Establishment Licences.	Ditto	-	-	-	926,132	Ditto	-	-	-	82,499	Ditto	-	-	-
Gammon	-	-	-	-	130,440	As in 1891-92 -	-	-	-	9,850	[See under head of Stamps]	-	-	-
Other Taxes	-	-	-	-	170,545	Great Britain only	-	-	-	15,281	Great Britain only	-	-	-
Totals	-	-	-	-	£ 3,640,484	£	940,913	£	£	£	£	£	£	£
Miscellaneous:														
Duties on Offices and Post Offices.	Great Britain only	-	-	-	10,851	Great Britain only	-	-	-	Included in Great Britain only	-	-	-	-
Post Offices, including Scotland.					705,068	As in 1893-94 -	-	-	-	39,080	As in 1893-94 -	-	-	-
Post Offices and Letters of Administration.	Ditto	-	-	-	1,087,454	Ditto	-	-	-	78,004	Ditto	-	-	-
Leopards and Specie Boxes	Ditto	-	-	-	745,370	Ditto	-	-	-	51,896	Ditto	-	-	-
Fire Insurance Policies	-	-	-	-	329,210	As in 1893-94 -	-	-	-	22,250	As in 1893-94 -	-	-	-
Marine Insurance Policies	As in 1893-94	-	-	-	453,827	As in 1893-94 -	-	-	-	89,303	As in 1893-94 -	-	-	-
Bills of Exchange	As in 1893-94	-	-	-	9,975	Great Britain only	-	-	-	392	Great Britain only	-	-	-
Railways	-	-	-	-	458,463	Ditto	-	-	-	35,468	Ditto	-	-	-
Ships Carriages, including Lateness.	Ditto	-	-	-	48,044	England only	-	-	-	—	England only	-	-	-
Haulage, Carriages, including Licences.	England only	-	-	-	298,420	As in 1893-94 -	-	-	-	—	As in 1893-94 -	-	-	-
Post Horses, including Licences.	As in 1893-94	-	-	-	—	Including Scotland.	—	-	-	—	—	—	—	—
Receipts	-	-	-	-	As in 1893-94	As in 1893-94 -	-	-	-	14,540	As in 1893-94 -	-	-	-
Advertisements	-	-	-	-	142,435	Ditto	-	-	-	10,351	Ditto	-	-	-
Gold and Silver Plates, including Licences.	Ditto	-	-	-	87,984	As in 1893-94 -	-	-	-	5,111	As in 1893-94 -	-	-	-
Medicines (Patent) including Licences.	As in 1893-94	-	-	-	98,098	As in 1893-94 -	-	-	-	—	—	—	—	—
Gammon	-	-	-	-	31,588	Great Britain only	-	-	-	444	Great Britain only	-	-	-
Hawkers' and Pedlers' Licences	As in 1893-94	-	-	-	—	[See under head of Taxes]	-	-	-	—	As in 1893-94 -	-	-	-
Other Stamp Duties not operating uniformly throughout the United Kingdom.	Ditto	-	-	-	23,240	As in 1893-94 -	-	-	-	1,080	As in 1893-94 -	-	-	-
Totals	-	-	-	-	1,013,824	Ditto	-	-	-	145,572	Ditto	-	-	-
					£ 6,020,695	£	507,453	£	£	£	£	£	£	£

\* The Newspaper Duty was made uniform throughout the United Kingdom in 1884.

† The Inland Revenue Duty was repealed in 1894, and was not reimposed until 1898. The year specified represents revenue.



Hawkers' and Pedlars' Licences.	As in 1823-24	-	-	-	30,288	As in 1823-24	-	-	920	As in 1823-24	-	-	-
Other Stamp Duties not operating uniformly throughout the United Kingdom.	Ditto	-	-	-	1,573,008	Ditto	-	-	137,002	Ditto	-	-	163,392
Totals	-	-	-	-	£ 3,800,182	-	-	-	£ 502,584	-	-	-	£ 890,253
Postage: Land Tax on Lands and Tenements, Window Duty - Certain Assessed Taxes known since 1819 as Establishment Licences, Games - Other Taxes -	Great Britain only	-	-	-	1,154,458	Great Britain only	-	-	38,377	Great Britain only	-	-	-
Ditto	-	-	-	-	1,183,387	Ditto	-	-	91,128	Ditto	-	-	-
Ditto	-	-	-	-	1,034,169	Ditto	-	-	74,909	Ditto	-	-	-
A.s in 1821-22 Great Britain only	-	-	-	-	188,466	As in 1821-22 Great Britain only	-	-	10,915	[See under head of Stamps] Great Britain only	-	-	-
Totals	-	-	-	-	167,016	-	-	-	13,066	-	-	-	£ 227,320
Miscellaneous / Duties on Offices and Persons.	Great Britain only	-	-	-	6,791	Great Britain only	-	-	Individually in England.	Great Britain only	-	-	-
Postage: Postals and Letters of Administration.	As in 1823-24	-	-	-	788,125	As in 1823-24	-	-	47,874	As in 1823-24	-	-	45,922
Liquors and Smoakings	Ditto	-	-	-	1,292,648	Ditto	-	-	73,565	Ditto	-	-	35,940
Fire Insurance Policies	Ditto	-	-	-	798,925	Ditto	-	-	36,149	Ditto	-	-	30,381
Marine Insurance Policies	As in 1823-24	-	-	-	237,073	As in 1823-24	-	-	23,515	As in 1823-24	-	-	12,996
Bills of Exchange	As in 1823-24	-	-	-	421,876	As in 1823-24	-	-	94,868	As in 1823-24	-	-	81,293
Railways	Great Britain only	-	-	-	88,970	Great Britain only	-	-	600	Great Britain only	-	-	-
Sixty Carriages, includ- ing Luggage,	Ditto	-	-	-	441,854	Ditto	-	-	32,468	Ditto	-	-	-
Hackney Carriages, in- cluding Licences,	England only	-	-	-	48,060	England only	-	-	-	England only	-	-	-
Receipts -	As in 1823-24	-	-	-	148,238	As in 1823-24	-	-	14,694	As in 1823-24	-	-	15,878
Advertisements -	Ditto	-	-	-	98,689	Ditto	-	-	13,931	Title	-	-	8,911
Gold and Silver Plates, in- cluding Licences.	As in 1823-24	-	-	-	81,053	As in 1823-27	-	-	5,121	As in 1823-27	-	-	2,764
Carried forward	-	-	-	-	£ 4,805,928	-	-	-	£ 333,080	-	-	-	£ 221,008

See also under lead and zinc, to which this entry was transferred in 1987.

Year.	Description of Duty.	England and Wales.			Ireland.		
		Principal Taxes.	Yield.	Principal Taxes.	Yield.	Principal Taxes.	Yield.
1838-39 —cont.	Stamps—cont. Medicinal 'Potions', including Liniments, Gums, 'Harkers' and 'Puddles' Liniments. Other Stamp Duties not extending uniformly throughout the United Kingdom.	Brought forward Great Britain only [See under head of Taxes] As in 1828-24	£ 4,905,308 80,008	Great Britain only [See under head of Taxes] As in 1828-24	£ 363,080 835	Great Britain only As in 1828-24	£ 221,038 ...
		23,215			1,024		9,356 ...
		1,685,204	Ditto		151,984	Ditto	161,632
	Taxes:				£ 515,580		£ 382,230
	Land Tax on Lands and Households.	Great Britain only	£ 1,140,013	Great Britain only	38,317	Great Britain only	—
	Window Duty	Ditto	£ 1,165,081	Ditto	69,573	Ditto	—
	Certain Assessed Taxes known since 1829 as Establishment Licences.	Ditto	1,018,431	Ditto	80,742	Ditto	—
	Gums						
	Other Taxes						
	Totals		£ 6,016,780				
	Miscellaneous:						
	Duties on Offices and Pensions.	Great Britain only	£ 6,790	Great Britain only	Included in England	—	—
		including Scotsland.					
	Totals		£ 3,886,890				
	Stamps:						
	Postages and Letters of Administration.	As in 1828-24	£ 754,024	As in 1828-24	£ 38,899	As in 1828-24	£ 88,818
	Legacies and Successions	Ditto	£ 1,037,060	Ditto	101,610	Ditto	27,214
	Fire Insurance Policies		834,364		57,900	Ditto	61,341
	Marine Insurance Policies	Ditto	201,618	As in 1828-24	25,806	As in 1828-24	1,468
	Bills of Exchange		437,356	As in 1828-24	105,932	As in 1828-24	82,486
	Railways	Ditto	70,247	Great Britain only	9,460	Great Britain only	—
1839-40							

Stage Carriages, including Licences.	Ditto	-	-	-	40,308	Ditto	-	-	-	82,860	Ditto	-	-	-
Hawking Carriages, including Licences.	England only	-	-	-	48,471	England only	-	-	-	-	England only	-	-	-
Receipts -	As in 1833-34	-	-	-	142,573	As in 1833-34	-	-	-	14,377	As in 1833-34	-	-	-
Advertisements -	Ditto	-	-	-	101,837	Ditto	-	-	-	13,938	Ditto	-	-	-
Gold and Silver Plates, including Licences.	As in 1833-37	-	-	-	97,196	As in 1836-37	-	-	-	3,345	As in 1833-37	-	-	-
Medicines (Patent), including Licences.	Great Britain only	-	-	-	30,289	Great Britain only	-	-	-	336	Great Britain only	-	-	-
Gums " Hawkers' and Pedlars' Licences.	[See under head of Taxes]	-	-	-	28,304	[See under head of Taxes]	-	-	-	-	As in 1831-32	-	-	-
Other Stamp Duties not operating uniformly throughout the United Kingdom.	As in 1833-34	-	-	-	-	As in 1833-34	-	-	-	1,600	As in 1833-34	-	-	-
Taxes:	Ditto	-	-	-	1,600,370	Ditto	-	-	-	107,188	Ditto	-	-	-
Land Tax on Lands and Tenements.	Totals -	-	-	-	£ 5,908,782	£ 562,381	£ 384,041	£ 384,041	£ 384,041	£ 384,041	£ 384,041	£ 384,041	£ 384,041	
Window Duty	Great Britain only	-	-	-	1,136,872	Great Britain only	-	-	-	37,928	Great Britain only	-	-	-
Custom Assessed Taxes known since 1809 as Established Licences.	Ditto	-	-	-	1,217,945	Ditto	-	-	-	97,151	Ditto	-	-	-
Gums "	Ditto	-	-	-	1,601,307	Ditto	-	-	-	80,032	Ditto	-	-	-
Other Taxes -	As in 1831-32	-	-	-	1,600,978	As in 1831-32	-	-	-	9,527	[See under head of Stamps]	-	-	-
Miscellaneous:	Great Britain only	-	-	-	107,882	Great Britain only	-	-	-	18,817	Great Britain only	-	-	-
Duties on Offices and Post-wages.	Totals -	-	-	-	£ 3,694,084	£ 207,755	£ 207,755	£ 207,755	£ 207,755	£ 207,755	£ 207,755	£ 207,755	£ 207,755	
Stamps:	Great Britain only	-	-	-	6,206	Great Britain only	-	-	-	Incl. in England.	Great Britain only	-	-	-
Postales and Letters of Administration.	As in 1823-24	-	-	-	829,094	As in 1823-24	-	-	-	40,731	As in 1823-24	-	-	-
Legacies and Successions	Ditto	-	-	-	1,065,305	Ditto	-	-	-	88,986	Ditto	-	-	-
Fire Insurance Policies	Ditto	-	-	-	344,422	Ditto	-	-	-	56,760	Ditto	-	-	-
Morse Insurance Policies	As in 1833-34	-	-	-	266,186	As in 1833-34	-	-	-	32,092	As in 1833-34	-	-	-
1840-41	Carried forward -	-	-	-	£ 3,016,017	£ 218,500	£ 218,500	£ 218,500	£ 218,500	£ 107,272	£ 107,272	£ 107,272	£ 107,272	

Year	Description of Duty	England and Wales		Scotland		Ireland		Total
		Principal Basis	Yield	Principal Basis	Yield	Principal Basis	Yield	
1840-41	Stamp—on Bills of Exchange. Railways. Stage Carriages, including Lanterns. Hawkins' Carriages, in- cluding Licences. Beds. Advertisments. Gold and Silver Plate, including Licences. Medicine (Patent), in- cluding Licences. Guns. Hawks' and Pelicans' Licences. Other Stamp Duties not operating uniformly throughout the United Kingdom.	Brought forward As in 1839-40 Great Britain only Ditto	£ 3,016,017 459,802 107,084 316,381	As in 1839-40 As in 1839-40 Great Britain only Ditto	£ 218,500 103,757 5,843 26,283	As in 1839-40 Great Britain only Ditto	£ 107,272 84,193	
	Hawkins' Carriages, in- cluding Licences. Advertisments. Gold and Silver Plate, including Licences. Medicine (Patent), in- cluding Licences. Guns. Hawks' and Pelicans' Licences. Other Stamp Duties not operating uniformly throughout the United Kingdom.	England only As in 1839-40 Ditto As in 1839-40 Ditto As in 1839-40 Ditto	£ 49,790 146,067 100,904 91,280	England only As in 1839-40 Ditto As in 1839-40 Ditto	£ 14,576 14,518 4,590	England only As in 1839-40 Ditto	£ 16,327 10,168 2,475	
	Totals	-	£ 6,046,817	-	£ 332,488	-	£ 379,907	
	Postage: Land Tax on Lands and Tenements. Whallow Duty. Certain Assessments known since 1809 as Establishment Leases. Other Taxes	Great Britain only Ditto Ditto As in 1831-32 plus 10 per cent Great Britain only	- - - - -	Great Britain only Ditto Ditto As in England Great Britain only	- - - - -	Great Britain only Ditto Ditto As in England Great Britain only	- - - - -	
	Totals	-	£ 3,902,637	-	£ 3,902,637	-	£ 3,902,637	

Miscellaneous : Duties on Officers and Penitentiaries.	Great Britain only	-	-	3,406	Great Britain only	-	-	-
Stampes : Prolates and Letters of Administration.* Logueuses and Successions* Fire Insurance Policies* Marine Insurance Policies Bills of Exchange* Railways* Stage Carriages, including Licences, Hacking, Carriages, including Taxeuses, Biscuits* Advertisements Gold and Silver Plates, including Lunettes,* Medicines (Patent), including Licences, Games* and Pedlars* Lunettes, Other Seafaring Duties not operating uniformly throughout the United Kingdom.*	As in 1823-24	-	-	838,982	As in 1823-24	-	-	-
	Ditto	-	-	1,105,730	Ditto	-	-	-
	Ditto	-	-	838,970	Ditto	-	-	-
	As in 1823-24	-	-	251,284	Ditto	-	-	-
	As in 1823-24	-	-	441,773	As in 1823-24	-	-	-
	Great Britain only	-	-	148,941	Great Britain only	-	-	-
	Ditto	-	-	292,245	Ditto	-	-	-
	England only	-	-	52,811	England only	-	-	-
	As in 1823-24	-	-	143,890	As in 1823-24	-	-	-
	Ditto	-	-	107,327	Ditto	-	-	-
	As in 1823-27	-	-	89,922	As in 1823-27	-	-	-
	Great Britain only	-	-	30,866	Great Britain only	-	-	-
	[See under head of Taxes]	-	-	-	[See under head of Taxes]	-	-	-
	As in 1823-24	-	-	29,918	As in 1823-24	-	-	-
	Ditto	-	-	1,678,232	Ditto	-	-	-
	Totals -	-	-	£ 6,007,109	£ 524,055	£	-	-
Taxes : Land Tax on Lands and Tenements.	Great Britain only	-	-	1,182,567	Great Britain only	-	-	-
Window Duty	Ditto	-	-	1,573,911	Ditto	-	-	-
Certain Assessed Taxes known since 1869 as Establishment Licences.	Ditto	-	-	1,101,960	Ditto	-	-	-
(same Additional 10 per cent. on Assessed Taxes, imposed by 3 Vict. c. 17.)	As in 1840-41	-	-	129,671	As in 1840-41	-	-	-
Other Taxes	Great Britain only	-	-	291,536	Great Britain only	-	-	-
	Ditto	-	-	-	Ditto	-	-	-
	Totals -	-	-	£ 4,457,960	£ 258,998	£	-	-

Theodore Roosevelt, which was adopted, went into effect throughout the United States on 1842.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1841-42 —cont.	Miscellaneous / Duties on Offices and Pensions.	Great Britain only	-	Great Britain only	-	Great Britain only	-
1842-43	Stamps / Marine Insurance Policies Railways " Stage-Carriages, including Loans, - Hackney Carriages, inc- cluding Licences, Advertisements " Medicine (Patent), including Lioness. Game " Hawkers' and Pedlars' Licences.	As in 1833-34 Great Britain only Ditto	-	291,992 153,831 264,189	£ 5,733 including Scotland.	28,027 13,123 28,491	£ 1,872 Great Britain only Ditto
	England only	-	-	57,972	England only	-	-
	As in 1833-34 Great Britain only	-	-	103,386 31,132	As in 1833-34 Great Britain only	-	-
	[See under Head of Taxes] As in 1833-34	-	-	-	[8/- under head of Taxes] As in 1833-34	-	-
	Totals	-	-	26,258	-	2,566 As in 1833-34	-
		-	-	£ 857,501	£ 83,791	-	£ 12,585
	Fines:						
	Income Tax <sup>a</sup> / Land Tax on Lands and Tenements.	Great Britain only Ditto	-	579,135 1,184,308	Great Britain only Ditto	-	-
	Window Duty Curtain Assessed Taxes known since 1839 as Establishment Licences. Game "	Ditto Ditto	-	1,465,407 1,029,117	Ditto Ditto	-	-
	Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17. Other Taxes "	As in 1840-41 Great Britain only	-	127,160 275,625	As in 1840-41 Great Britain only	-	-
	Totals	-	-	163,908	Ditto	-	-
		-	-	£ 4,773,780	£ 293,069	-	£ -

	Miscellaneous : Duties on Office and Pensions,	Great Britain only	-	-	-	-	-	-
1833-44	Storage : Marine Insurance Policies <sup>4</sup>	As in 1833-34	-	-	-	-	-	-
	Railways " Sagen Carriages, including Licences.	Great Britain only	-	-	-	-	-	-
	Hackney Carriages, including Licences.	England only	-	-	-	-	-	-
	Advertisements " Medicine (Patent), including Licences.	As in 1833-34	-	-	-	-	-	-
	Hawks' and Peddlers' Licences.	Great Britain only	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-
		£ 816,835						
	5,273 including Scotland.	Great Britain only	-	-	-	-	-	-
		223,605	As in 1833-34	-	-	-	-	-
		149,370	Great Britain only	-	-	-	-	-
		221,404	Ditto	-	-	-	-	-
		60,127	England only	-	-	-	-	-
		105,173	As in 1833-34	-	-	-	-	-
		50,502	Great Britain only	-	-	-	-	-
		27,114	As in 1833-34	-	-	-	-	-
	Totals	-	-	-	-	-	-	-
		£ 75,896						
	Included in England.							
		28,880	As in 1833-34	-	-	-	-	-
		8,906	Great Britain only	-	-	-	-	-
		21,236	Ditto	-	-	-	-	-
		-	England only	-	-	-	-	-
		10,609	As in 1833-34	-	-	-	-	-
		433	Great Britain only	-	-	-	-	-
		2,092	As in 1833-34	-	-	-	-	-
	Totals	-	-	-	-	-	-	-
		£ 9,944						
	Taxes : Income Tax Land Tax on Lands and Tenants.	Great Britain only	-	-	-	-	-	-
	Window Duty	Ditto	-	-	-	-	-	-
	Certified Assessed Taxes known since 1860 as Establishment Licences.	Ditto	-	-	-	-	-	-
	Game "	Ditto	-	-	-	-	-	-
	Additional 10 per cent, on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto	-	-	-	-	-	-
	Other Taxes "	Ditto	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-
		£ 13,927	Ditto	-	-	-	-	-
		£ 25,214						
	Miscellaneous : Duties on Office and Pensions,	Great Britain only	-	-	-	-	-	-
		5,818 including Scotland.	Great Britain only	-	-	-	-	-
			Included in England.					

\* See note under head of Excise, to which this duty was transferred in respect Ireland in 1843.

† Income Tax was not in force during the earlier years covered by this return.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Princip. Rate.	Yield.	Princip. Rate.	Yield.	Princip. Rate.	Yield.
1845-45	<i>Stamps:</i> Railways - Stage Carriages, including Licences. Hawking, Carriages, in- cluding Licences. Advertisements - Medicine (Patent), including Licences. Hawkers and Pedlars' Licences.	£ Great Britain only Ditto - England only - As in 1833-34 - Great Britain only - As in 1833-34 - Totals - - -	167,864 221,250 62,461 111,285 30,986 26,636 £ 620,482	Great Britain only - Ditto - England only - As in 1833-34 - Great Britain only - As in 1833-34 - £ 48,550	£ 9,749 21,478 — — — — £ 48,550	Great Britain only - Ditto - England only - As in 1833-34 - Great Britain only - As in 1833-34 - £ 48,550	£ — — — — — — £ 0,437
	<i>Taxes:</i> Income Tax - Land Tax on Lands and Tenements. Window Duty - Certain Assessed Taxes known since 1849 as Establishment Licences. Game - Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17. Other Taxes - -	£ Great Britain only Ditto - Ditto - Ditto - As in 1840-41 - Great Britain only - Ditto - Totals - - -	4,908,670 1,126,516 1,481,078 997,056 186,087 239,611 182,407 £ 9,089,075	Great Britain only - Ditto - Ditto - Ditto - As in 1840-41 - Great Britain only - Ditto - Ditto -	£ 425,981 34,225 116,755 79,247 9,802 20,007 14,129 £ 700,886	Great Britain only - Ditto - Ditto - Ditto - [See under head of Excise] - Great Britain only - Ditto - Ditto -	£ — — — — — — — £ —
	<i>Miscellaneous:</i> Duties on Offices and Persons.	£ Great Britain only Ditto - -	3,279 including Scotland.	Great Britain only -	- Included in England.	Great Britain only -	—
1845-46	<i>Stamps:</i> Railways - Stage Carriages, including Licences.	£ Great Britain only Ditto - -	180,457 220,035	Great Britain only - Ditto - -	-	£ 9,738 23,885	Great Britain only - Ditto - -

1838-39	Haulage Carriages, including Licences. Advertisements Medicine (Patent), including Licences, Hawkers' and Pedlers' Licences.	England only As in 1833-34 Great Britain only As in 1823-24	- - - -	68,358 128,351 88,005 29,298	England only As in 1833-34 Great Britain only As in 1823-24	- - - -	- 18,012 403 2,638	England only As in 1833-34 Great Britain only As in 1823-24	- - - -	- 10,911 - - -	
	Totals.	-	-	£ 680,006	-	-	£ 94,677	-	-	-	£ 10,911
	Trusts:	-	-	-	-	-	-	-	-	-	-
	Income Tax	Gross Britain only Ditto	- -	4,774,833 1,120,176	Great Britain only Ditto	- -	-	467,397 35,138	Great Britain only Ditto	- -	-
	Land Tax on Lands and Tenements.	-	-	-	-	-	-	-	-	-	-
	Window Duty	Ditto	-	1,490,203	Ditto	-	-	116,725	Ditto	-	-
	Certain Assessed Taxes known since 1809 as Establishment Licences.	Ditto	-	997,623	Ditto	-	-	76,449	Ditto	-	-
	Game	-	-	-	-	-	-	-	-	-	-
	Additional 10 per cent. on Assessed Taxes imposed by § York & 17. Other Taxes	-	-	-	135,400 261,224	As in 1840-41 Great Britain only	-	-	11,353 20,609	[See under head of Excise] Great Britain only	-
	Ditto	-	-	-	149,817	Ditto	-	-	18,912	Ditto	-
	Totals.	-	-	£ 8,942,415	-	-	£ 661,981	-	-	-	-
	Miscellaneous:	-	-	-	-	-	-	-	-	-	-
	Duties on Oats and Pensions.	Great Britain only	-	-	4,729	Great Britain only	-	-	Included in Beggarland.	Great Britain only	-
	Stamps:	-	-	-	-	-	-	-	-	-	-
	Stage-Carr agrees including Licences.	Great Britain only Ditto	- -	201,286 218,384	Great Britain only Ditto	- -	-	11,031 22,331	Great Britain only Ditto	- -	-
	Haulage Carriages, in- cluding Licences.	England only	-	-	72,223	England only	-	-	England only	-	-
	Advertisements	-	-	-	18,117	As in 1833-34	-	-	17,758 490	As in 1833-34 Great Britain only	-
	Medicine (Patent), includ- ing Licences, Hawkers' and Pedlers'	Great Britain only As in 1823-24 Great Britain only As in 1823-24	- - -	94,650 27,101	Great Britain only As in 1823-24	-	-	2,500	Great Britain only As in 1823-24	-	-
	Totals.	-	-	£ 664,761	-	-	£ 34,000	-	-	-	£ 11,069



Window Duty - Gentian Assessed Taxes known since 1809 as Establishment Licences. Guine - Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto Ditto	-	-	-	-	1,355,457 1,025,778	Ditto Ditto	-	-	-	124,058 78,346	Ditto Ditto	-
Other Taxes -	Ditto	-	-	-	-	148,532 289,488	As in 1809-41 Great Britain only	-	-	-	12,635 22,520	[See under head of Excise] Great Britain only	-
Totals	-	-	-	-	-	150,961 £ 9,421,472	Ditto	-	-	-	14,670 £ 745,048	Ditto	-
Miscellaneous : Duties on Offices and Permits.						4,812 including Scotland.	Great Britain only	-	-	-	Included in England.	Great Britain only	-
1848-49	8th Aug : Advertisements : Medicine (Puerperal) includ- ing Licences, Hawkers' and Pedlars' Licences.					159,308 33,652	As in 1833-34 Great Britain only	-	-	-	17,810 385	As in 1833-34 Great Britain only	-
						34,823	As in 1823-24	-	-	-	1,676	As in 1823-34	-
						£ 188,045		-	-	-	£ 19,871		-
								-	-	-	£ 10,348		-
	Trade : Income Tax - Land Tax on Lands and Properties.					5,002,878 1,194,556	Great Britain only	-	-	-	402,280 33,680	Great Britain only	-
	Wind Tax - Gentian Assessed Taxes known since 1809 as Establishment Licences. Guine - Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto Ditto	-	-	-	1,049,355 1,002,572	Ditto Ditto	-	-	-	198,6568 79,532	Ditto Ditto	-
	Other Taxes -	Ditto	-	-	-	126,198 206,296	As in 1809-41 Great Britain only	-	-	-	12,2538 22,895	[See under head of Excise] Great Britain only	-
	Totals	-	-	-	-	148,108 £ 9,251,878	Ditto	-	-	-	14,980 £ 741,753	Ditto	-
											£		

\* Estimated. See also other kind of Excise, to which these duties were transferred in 1847.

Year.	Description of Duty.	England and Wales			Scotland.			Ireland.		
		Principal Duty	Total.	£	Principal Duty	Total.	£	Principal Duty	Total.	£
1848-49 —cont.	Miscellaneous : Duties on Offices and Pensions.	Great Britain only	-	-	4,042 including Scotland	Great Britain only	-	Lochmold in England.	Great Britain only	-
1849-50	Stamp : Advertisements - Medicine (Patent) involving Licences, Hawkers' and Pedlars' Licences.	As in 1833-34 Great Britain only	-	-	188,730 41,860	As in 1833-34 Great Britain only	-	18,496 473	As in 1833-34 Great Britain only	-
		As in 1833-34	-	-	28,954	As in 1833-34	-	1,812	As in 1833-34	-
	Totals -	-	-	£	169,608	-	£	20,718	-	£
	Taxes : Income Tax, Land Tax on Lands and Tenements, Window Duty, Certain Assessed Taxes since 1869 as Establishments Licences, Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17. Other Taxes	Great Britain only Ditto	-	-	6,100,866 1,120,419	Great Britain only Ditto	-	454,938 38,904	Great Britain only Ditto	-
		Ditto	-	-	-	Ditto	-	-	Ditto	-
		Ditto	-	-	1,074,733 954,540	Ditto	-	128,738 80,176	Ditto	-
		Ditto	-	-	-	Ditto	-	-	Ditto	-
		As in 1830-41 Great Britain only	-	-	120,452 208,058	As in 1830-41 Great Britain only	-	11,139 22,952	[See under Head of Excise] * Great Britain only	-
		Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	-	-	-	-	-	-	-	-
		Other Taxes	-	-	-	Ditto	-	14,975	Ditto	-
	Totals	-	-	£	147,777	Ditto	-	-	£	-
	Miscellaneous : Duties on Offices and Pensions.	Great Britain only	-	-	4,650 including Scotland	Great Britain only	-	Included in England.	Great Britain only	-
1850-51	Stamp : Advertisements - Medicine (Patents), including Licences.	As in 1833-34 Great Britain only	-	-	137,140 28,040	As in 1833-34 Great Britain only	-	19,217 551	As in 1833-34 Great Britain only	-

Hawkers' and Pedlars' Licences.		As in 1823-24		As in 1828-29		As in 1823-24	
Taxes:		Total	*	*	*	*	*
Income Tax	As in 1823-24	-	-	21,898	As in 1828-29	-	-
Land Tax on Lands and Tenements.	-	-	£ 187,178	-	-	-	£ 11,800
Window Duty	Great Britain only	-	-	5,068,735	Great Britain only	-	-
Certain Assessed Taxes known since 1809 as Establishment Licences, Games	Ditto	-	-	11,23,808	Ditto	-	-
Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto	-	-	1,504,684	Ditto	-	-
Other Taxes	Ditto	-	-	978,069	Ditto	-	-
Miscellaneous:							
Duties on Offices and Per- missions.	Great Britain only	-	-	120,588	As in 1823-24	-	-
Stampes:				229,732	Great Britain only	-	-
Advertisements	-	-	-	149,080	Ditto	-	-
Medicine (Patent), includ- ing Licences.	-	-	£ 9,214,579	-	-	-	£ -
Hawker's and Pedlars'	Totals	-	-	-	£ 791,991	-	-
Licences.							
1851-52							
Taxes:							
Income Tax	Great Britain only	-	-	4,989,778	Great Britain only	-	-
Land Tax on Lands and Tenements.	Ditto	-	-	1,107,983	Ditto	-	-
Industrial House Duty*	Ditto	-	-	16,908	Ditto	-	-
Window Duty†	Ditto	-	-	827,461	Ditto	-	-
	Carried forward	-	£ 6,954,822	-	£ 605,383	-	-

\* The Industrial House Duty was reposed in 1851.

† The Window Duty was reposed in 1851.

Year.	Description of Duty.	England and Wales.			Scotland.			Ireland.		
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.	
1851-52 —cont.	Taxes—cont. Certain Assessed Taxes known since 1849 as Establishment Licences. Gauge Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17. Other Taxes	Brought forward Great Britain only	£ 6,951,892 9,961,982	" Great Britain only	"	£ 603,383 75,035	" Great Britain only	"	"	
		As in 1840-41 Great Britain only	"	117,987 276,380	As in 1840-41 Great Britain only	"	10,489 22,891	[See under head of Excise] Great Britain only	"	
	Ditto	"	"	Ditto	"	"	16,568	Ditto	"	
	Totals	"	"	154,982	Ditto	"	£ 782,961	Ditto	"	
		£ 8,488,078						£	"	
1852-53	Miscellaneous: Duties on Offices and Pensions. Stores. Advertisement on Medicine (Patents), including Licences, Hawkers' and Pedlers' Licences.	Great Britain only	"	4,510	Great Britain only	"	"	Great Britain only	"	
		As in 1849-50 Great Britain only	"	147,977 46,110	As in 1848-54 Great Britain only	"	20,318 600	As in 1849-54 Great Britain only	"	
		As in 1849-54	"	28,980	As in 1848-54	"	1,752	As in 1848-54	"	
	Totals	"	"	£ 210,747			£ 22,670			
					5,169,928	Great Britain only		453,742	Great Britain only	
					1,116,488	Ditto		34,960	Ditto	
				Ditto	"	"	"	"	"	
				Ditto	"	"	45,914	Ditto	"	
				Ditto	"	"	78,545	Ditto	"	
				1,000,870	Ditto	"				
								£ 12,501		
	Taxes: Income Tax <sup>a</sup> Land Tax on Lands and Tenements, Inhabited House Duty Window Duty <sup>b</sup> Certain Assessed Taxes known since 1849 as Establishment Licences. Gauge Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Great Britain only	"							
		Ditto	"							
		Ditto	"							
		Ditto	"							
		Ditto	"							
		As in 1840-41 Great Britain only	"							
		As in 1849-50 Great Britain only	"							
				£ 113,954	As in 1840-41 Great Britain only	"	9,898	[See under head of Excise] Great Britain only	"	
				£ 125,321			9,242			

	Other Taxes	-	-	Ditto	-	-	-	-	-	-	-	-	-
	Miscellaneous:	-	-	-	-	-	-	-	-	-	-	-	-
	Duties on Offices and Pensions.	-	-	Great Britain only	-	-	-	-	-	-	-	-	-
1833-54	Stamps:	-	-	-	-	-	-	-	-	-	-	-	-
	Advertisements <sup>4</sup> :	-	-	As in 1833-34	-	-	-	-	-	-	-	-	-
	Medicine (Poisons), including Licences, Hawkers' and Pedlers' Licences.	-	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Taxes:	-	-	-	-	-	-	-	-	-	-	-	-
	Land Tax on Lands and Tenements.	-	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Inhabited House Duty	-	-	Ditto	-	-	-	-	-	-	-	-	-
	Certain Assessments known since 1699 as Establishment Licences.	-	-	Ditto	-	-	-	-	-	-	-	-	-
	Gambling	-	-	Ditto	-	-	-	-	-	-	-	-	-
	Additional 10 per cent. on Assessed Tax imposed by 3 Vict. & 11. Other Taxes	-	-	As in 1840-41	-	-	-	-	-	-	-	-	-
	Taxes:	-	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Duties on Offices and Pensions.	-	-	Ditto	-	-	-	-	-	-	-	-	-
1854-55	Stamps:	-	-	As in 1833-34	-	-	-	-	-	-	-	-	-
	Advertisements <sup>5</sup> :	-	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Medicine (Poisons), including Licences, Hawkers' and Pedlers' Licences.	-	-	As in 1833-34	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-	-	-	-	-	-

<sup>4</sup> The Income Tax was made uniform throughout the United Kingdom in 1858.

<sup>5</sup> The duty on advertisements was repealed in 1854.

<sup>†</sup> The Window Duty was introduced in 1851. The yield specified represents acrea.

<sup>‡</sup> The duty on advertisements was repealed in 1858. The yield specified represents acrea.



Other Taxes	-	-	Ditto	-	-	-	-	-	-	-	-	-
Miscellaneous:												
Duties on Offices and Pen- sions.	Great Britain only	-	-	202,794	Ditto	-	-	-	29,423	Ditto	-	-
Totals	-	-	-	£ 2,921,306	-	-	-	£ 196,568	-	-	-	-
Great Britain only	-	-	-	1,896	Great Britain only	-	-	-	-	Great Britain only	-	-
1850-57	Stamps: Medicine (Patent), in- cluding Licences, Hawkes' and Peckers' Licences.	Great Britain only	-	-	48,803	Great Britain only	-	-	207	Great Britain only	-	-
	As in 1829-24	-	-	-	28,180	As in 1828-24	-	-	2,688	As in 1828-24	-	-
	Totals	-	-	£ 70,983	-	-	-	£ 2,795	-	-	-	-
Taxes:												
Land Tax on Lands and Tenements.	Great Britain only	-	-	1,111,923	Great Britain only	-	-	-	37,839	Great Britain only	-	-
Inhabited House Duty	Ditto	-	-	-	685,473	Ditto	-	-	44,981	Ditto	-	-
Corbin Assessed Taxes known as 1860 as Entail Settlement Licences.	Ditto	-	-	-	803,767	Ditto	-	-	72,596	Ditto	-	-
Game	As in 1840-41	-	-	-	114,256	As in 1840-41	-	-	10,894	[See under Head of Excise]	-	-
Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Great Britain only	-	-	-	18,467	Great Britain only	-	-	1,343	Great Britain only	-	-
Other Taxes	Ditto	-	-	-	185,821	Ditto	-	-	20,918	Ditto	-	-
	Totals	-	-	£ 2,926,055	-	-	-	£ 188,410	-	-	-	-
Miscellaneous:	Debts on Offices and Postmills.	Great Britain only	-	-	9,751	Great Britain only	-	-	-	Great Britain only	-	-
1857-58	Stamps: Medicine (Patent), in- cluding Licences, Hawkes' and Peckers' Licences.	Great Britain only	-	-	45,093	Great Britain only	-	-	656	Great Britain only	-	-
	As in 1828-24	-	-	-	38,420	As in 1828-24	-	-	2,012	As in 1828-24	-	-
	Totals	-	-	£ 81,413	-	-	-	£ 2,568	-	-	-	-

Year	Exemption of Duty	England and Wales.		Scotland		Total.
		Principal Taxes.	Yield	Principal Taxes	Yield	
1857-58	Taxes:					£
—cost.	Land Tax on Lands and Tenements.	Great Britain only	—	1,103,943	Great Britain only	—
Inhabited House Duty	Ditto	—	700,363	Ditto	—	53,678
Certain Assessed Taxes known since 1849 as Establishment Licences.	Ditto	—	813,466	Ditto	—	84,356
Gammon	As in 1840-41	—	118,689	As in 1840-41	—	11,274
Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. o. 17.	Great Britain only	—	18,015	Great Britain only	—	1,906
Other Taxes	Ditto	—	188,281	Ditto	—	24,197
	Totals	—	£ 2,957,732	—	£ 213,040	£ —
Miscellaneous: Debts on Offices and Pensions.*	Great Britain only	—	2,019	Great Britain only	—	—
1858-59	Storage: Mediocre (Patent), in- cluding Licences,	Great Britain only	—	45,853	Great Britain only	—
Hawkers' and Pedlars' Licences.	As in 1829-34	—	80,732	As in 1829-34	—	65,1
	Totals	—	£ 82,585	—	£ 8,590	£ —
Taxes:	Land Tax on Lands and Tenements.	Great Britain only	—	1,095,594	Great Britain only	—
Debts on Offices and Pensions.	Ditto	—	—	1,887	Ditto	—
Inhabited House Duty	Ditto	—	—	713,989	Ditto	—
Certain Assessed Taxes known since 1849 as Establishment Licences.	Ditto	—	—	822,110	Ditto	—
Gammon	As in 1840-41	—	—	128,023	As in 1840-41	—
						£ 11,164

		Great Britain only	-	-	-	-	-
Additional 10 per cent on Assessed Taxes imposed by 3 Vict. c. 17.		-	-	-	-	-	-
Other Taxes -	Ditto	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-
		14,176	Great Britain only	-	-	1,117	Great Britain only
		Ditto	-	-	-	21,536	Ditto
		£ 198,720				£	£
1800-01	Stores; Medicine (Patent), including Licences, Hawkers' and Pedlars' Licences.	Great Britain only	-	-	-	-	-
		49,318	Great Britain only	-	-	634	Great Britain only
		As in 1828-24	-	-	-	2,780	As in 1828-24
		80,350	£	3,214	£	2,901	£
		1,102,158	Great Britain only	-	-	34,876	Great Britain only
		Ditto	-	-	-	-	-
		422	Ditto	-	-	-	-
		744,771	Ditto	-	-	62,109	Ditto
		848,068	Ditto	-	-	82,770	Ditto
		134,011	As in 1828-41	-	-	11,896	[See under head of Return] -
		14,671	Great Britain only	-	-	1,340	Great Britain only
		188,255	Ditto	-	-	21,208	Ditto
		3,000,071	£	204,501	£	2,901	£
1800-01	Stores; Medicine (Patent), including Licences, Hawkers' and Pedlars' Licences.	Great Britain only	-	-	-	741	Great Britain only
		49,429	Great Britain only	-	-	-	-
		35,164	As in 1828-24	-	-	2,460	As in 1828-24
		84,593	£	3,201	£	2,901	£

\* For 1828-29 and later years, see under head of Taxes

Year.	Description of Duty	England and Wales		Scotland		Ireland.	
		Principal Rates	Yield.	Principal Rates	Yield	Principal Rates	Yield
1840-41	Taxes:						
—cont.	Land Tax on Lands and Tenements.	Great Britain only	£ 1,100,682	Great Britain only	£ 85,040	Great Britain only	£ —
	Duties on Offices and Pensions.	Ditto	670	Ditto	—	Ditto	—
	Inhabited House Duty. Certain Assessed Taxes known since 1809 as Establishment Licences- Graues.	Ditto	709,835	Ditto	—	Ditto	—
	Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto	875,922	Ditto	—	Ditto	—
	Other Taxes.	Ditto	—	3,651	As in 1840-41.	—	—
	Totals	—	£ 2,955,390	1,986 Great Britain only	—	88 [See under Head of Excise] Great Britain only	—
1861-62	Stamps:						
	Medicine (Patent), includ- ing Licences, Hawkers' and Pedlars' Licences.	Great Britain only	—	49,151	Great Britain only	—	—
	For 6 Months	—	£ 35,317	As in England.	—	3,450 92 2s., with additional 2d. 2s. for each servant and each horse as least of burden.	1883
	For 12 Months	—	—	—	—	—	—
	If on foot Trading with one house not exceeding 12 hours in length. For such additional hours.	£ 1 2 4	£ 104,468	—	£ 4,171	—	£ 183
	Totals	—	—	£ 104,468	—	—	—
	Great Britain only	—	—	£ 1,100,345	Great Britain only	—	—
	Ditto	—	—	297	Ditto	—	—
	Offices and Pensions.	—	—	—	—	Ditto	—

Inhabited House Duty - Certain Assessed Taxes known since 1869 as Establishment Licences.	Ditto	-	-	-	-	722,606	Ditto	-	-	54,057	Ditto	-	-
Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto	-	-	-	-	874,306	Ditto	-	-	85,454	Ditto	-	-
Other Taxes -	Ditto	-	-	-	-	1,258	Ditto	-	-	173	Ditto	-	-
Totals -	Ditto	-	-	-	-	190,974	Ditto	-	-	21,763	Ditto	-	-
		-	-	-	-	£ 2,939,773		-	-	£ 190,080		-	-
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1862-63 Stamps: Medicine (Patient), including Licences, Hawkers' and Pedlers' Licences.	Great Britain only	-	-	-	-	52,894	Great Britain only	-	-	714	Great Britain only	-	-
If on foot, 2d. per annum. Travelling with one horse or beast of burden, 4d. per annum. For each additional horse or beast of burthen, 4d. per annum. Licences issued for 6 months at half rates.						44,301	As in England -	-	-	2,975	2d. 9½ with additional 2d. 2½ for each servant and each horse or beast of burthen.	-	44
Totals -	-	-	-	-	-	£ 97,195		-	-	£ 3,689		-	£ 44
<hr/>													
Total: Land Tax on Lands and Tenements, Duties on Offices and Pensions, Inhabited House Duty - Certain Assessed Taxes known since 1869 as Establishment Licences.	Great Britain only	-	-	-	-	1,071,363	Great Britain only	-	-	34,761	Great Britain only	-	-
Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto	-	-	-	-	237	Ditto	-	-	-	Ditto	-	-
Other Taxes -	Ditto	-	-	-	-	788,423	Ditto	-	-	50,237	Ditto	-	-
		-	-	-	-	889,169	Ditto	-	-	85,918	Ditto	-	-
Totals -	Ditto	-	-	-	-	1,934	Ditto	-	-	151	Ditto	-	-
		-	-	-	-	164,706	Ditto	-	-	21,857	Ditto	-	-
		-	-	-	-	£ 9,945,389		-	-	£ 169,945		-	-

\* See also under head of House, to which this duty was transferred in 1860.

Year.	Description of Duty.	England and Wales				Yield.	Principal Rate.	Principal Dates.	Yield.
		Principal Rates.		Seconded.					
1693-94	Stamp ; Medicine (Patent), including Liniments, Hawkers' and Pedlers' Licences.*	-	-	£ 54,537 As in 1692-93	-	-	£ 847 As in 1692-93	Great Britain only	-
		-	-	£ 44,402	-	-	3,531	As in 1692-93	-
	Totals	-	-	£ 98,139	-	-	£ 4,378	-	-
		-	-	1,972,464	Great Britain only	-	34,583	Great Britain only	-
	Taxes : Land Tax on Lands and Tenements.	-	-	237	Ditto	-	-	Ditto	-
	Duties on Offices and Pensions.	-	-	840,637	Ditto	-	-	Ditto	-
	Inhabited House Duty - Certain Assessed Taxes known since 1692 as Establishment Licences.	-	-	914,057	Ditto	-	-	Ditto	-
	Additional 10 per cent. on Assessed Taxes imposed by S. Vint. c. 17.	-	-	1,218	Ditto	-	-	145	-
	Other Taxes -	-	-	200,000	Ditto	-	-	22,083	-
	Totals	-	-	£ 3,029,173	-	-	£ 203,031	-	-
	Stamp ; Medicine (Patent) -	-	-	50,530	Great Britain only	-	-	430	-
	Taxes : Land Tax on Lands and Tenements.	-	-	£ 1,089,345	Ditto	-	-	34,575	-
	Duties on Offices and Pensions.	-	-	-	Ditto	-	-	Ditto	-
	Inhabited House Duty - Certain Assessed Taxes known since 1692 as Establishment Licences.	-	-	-	847,743	Ditto	-	50,000	-
	Additional 10 per cent. on Assessed Taxes imposed by S. Vint. c. 17.	-	-	-	803,516	Ditto	-	90,885	-
	Ditto	-	-	-	1,226	Ditto	-	133	Ditto

Other Taxes	-	Ditto	-	-	-	265,945	Ditto	-	-	-	-
<i>Stamps:</i>		Totals	-	-	-	£ 3,084,075					£ -
Medicine (Patent)	-	Great Britain only	-	-	-	50,800	Great Britain only	-	-	-	-
<i>Taxes:</i>			-	-	-	1,074,892	Ditto	-	-	-	-
Land Tax on Lands and Tenements.	Ditto	-	-	-	-	475	Ditto	-	-	-	-
Duties on Offices and Pensions.	Ditto	-	-	-	-	-	-	-	-	-	-
Inhabited House Duty	Ditto	-	-	-	-	890,728	Ditto	-	-	-	-
Certain Assessed Taxes known since 1819 as Establishment Licences.	Ditto	-	-	-	-	-638,768	Ditto	-	-	-	-
Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	1,265	Ditto	-	-	-	-
		Totals	-	-	-	213,175	Ditto	-	-	-	-
			-	-	-	£ 3,189,315					£ -
<i>Stamps:</i>			-	-	-	50,000	Great Britain only	-	-	-	-
Medicine (Patent)	-	Great Britain only	-	-	-	1,077,212	Ditto	-	-	-	-
<i>Taxes:</i>			-	-	-	20	Ditto	-	-	-	-
Land Tax on Lands and Tenements.	Ditto	-	-	-	-	962,568	Ditto	-	-	-	-
Duties on Offices and Pensions.	Ditto	-	-	-	-	998,460	Ditto	-	-	-	-
Inhabited House Duty	Ditto	-	-	-	-	-	-	-	-	-	-
Certain Assessed Taxes known since 1819 as Establishment Licences.	Ditto	-	-	-	-	1,265	Ditto	-	-	-	-
Additional 10 per cent. on Assessed Taxes imposed by 3 Vict. c. 17.	Ditto	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	226,014	Ditto	-	-	-	-
		Totals	-	-	-	£ 3,261,540					£ 217,421
<i>Stamps:</i>			-	-	-	50,288	Great Britain only	-	-	-	-
Medicine (Patent)	-	Great Britain only	-	-	-						£ 527
<i>Taxes:</i>			-	-	-						Great Britain only
1805-60			-	-	-						-
1806-07			-	-	-						-
1807-08			-	-	-						-

The former dairies of Moderna Workshops and at El Tapón and Peñalver were transferred to the Sociedad de la

Year.	Description of Duty.	England and Wales		Scotland.		Ireland.	
		Principals Taxes.	Yield.	Principals Taxes.	Yield.	Principals.	Yield.
1857-58 —cont.	Taxes : Land Tax on Lands and Tenements. Duties on Offices and Pensions. Inhabited House Duty Certain Assessed Taxes known since 1840 as Establishment Licences. Additional 10 per cent on Assessed Taxes imposed by 3 Vict. c. 17. Other Taxes	£ 1,057,511 Ditto Ditto Ditto Ditto Ditto Ditto Ditto	- - - - - - - -	Great Britain only Ditto Ditto Ditto Ditto Ditto Ditto Ditto	- - - - - - - -	£ 35,184 — 65,286 97,345 — — — — —	Great Britain only Ditto Ditto Ditto Ditto Ditto Ditto Ditto —
1868-69	Storage Medicine (Patent) -	£ 3,230,500 Total	- -	£ 219,491	-	£ 4,000	-
1868-69	Storage Medicine (Patent) -	-	-	£ 386,539 Great Britain only	-	£ 386	Great Britain only
Taxes : Land Tax on Lands and Tenements. Duties on Offices and Pensions. Inhabited House Duty Certain Assessed Taxes known since 1840 as Establishment Licences. Additional 10 per cent on Assessed Taxes imposed by 3 Vict. c. 17. Other Taxes	Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto	- - - - - - - -	- - - - - - - -	Ditto Ditto Ditto Ditto Ditto Ditto Ditto Ditto	- - - - - - - -	£ 34,900 — 68,228 99,683 — — — — —	Ditto Ditto Ditto Ditto Ditto Ditto Ditto —
1889-90	Storage Medicine (Patent) -	-	-	£ 294,273	-	£ 678	Great Britain only

	Taxes:	Lands Tax on Lands and Tenements.	Great Britain only	-	-	-	-	-	-	-	-
1870	Duties on Offices and Pensions.	Ditto	-	-	237	Ditto	-	-	-	Ditto	-
	Inhabited House Duty - Certain Assessed Taxes known since 1869 as Establishment Licences. <sup>a</sup>	Ditto	-	-	1,603,580	Ditto	-	-	70,478	Ditto	-
	Additional 10 per cent. on Assessed Taxes imposed by & Vict. c. 17. <sup>b</sup>	Ditto	-	-	1,060,100	Ditto	-	-	60,574	Ditto	-
	Other Taxes <sup>c</sup>	-	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	£ 4,316,568	-	-	-	£ 266,483	-	-
	Stamp: Medicine (Patent) - Taxes on Lands and Tenements.	Great Britain only	-	-	67,787	Great Britain only	-	-	403	Great Britain only	-
1870-71	Duties on Offices and Pensions.	Ditto	-	-	1,035,220	Great Britain only	-	-	34,700	Great Britain only	-
	Inhabited House Duty - Certain Assessed Taxes known since 1869 as Establishment Licences. <sup>d</sup>	Ditto	-	-	672	Ditto	-	-	6050	Ditto	-
	Additional 10 per cent. on Assessed Taxes imposed by & Vict. c. 17. <sup>e</sup>	Ditto	-	-	1,053,548	Ditto	-	-	75,382	Ditto	-
	Other Taxes <sup>f</sup>	-	-	-	494,940	Ditto	-	-	1,0466	Ditto	-
	Totals	-	-	-	658	Ditto	-	-	1	Ditto	-
	Stamp: Medicine (Patent) - Taxes on Lands and Tenements.	Great Britain only	-	-	8,082	Ditto	-	-	12	Ditto	-
1871-72	Duties on Offices and Pensions.	Ditto	-	-	£ 2,013,821	-	-	-	£ 11,391	-	-
	Inhabited House Duty - Arrears of Assessed Taxes	Great Britain only	-	-	82,233	Great Britain only	-	-	88	Great Britain only	-
	Totals	-	-	-	1,051,182	Great Britain only	-	-	35,218	Great Britain only	-
	Stamp: Medicine (Patent) - Taxes on Lands and Tenements.	Great Britain only	-	-	218	Ditto	-	-	-	Ditto	-
	Duties on Offices and Pensions.	Ditto	-	-	1,183,697	Ditto	-	-	70,004	Ditto	-
	Inhabited House Duty - Arrears of Assessed Taxes	Ditto	-	-	3,004	Ditto	-	-	-21	Ditto	-
	Totals	-	-	-	£ 2,287,361	-	-	-	£ 114,290	-	-

\* These duties were transferred to the Revenue as from 1st January 1870.

<sup>a</sup> These duties were transferred to the Revenue as from 1st January 1870. The Pools specified represent areas.

<sup>b</sup> The additional 10 per cent. ceased to be charged as from 1st January 1870.

<sup>c</sup> Transferred to Tax Office.

<sup>d</sup> The additional 10 per cent. ceased to be charged as from 1st January 1870.

<sup>e</sup> The additional 10 per cent. ceased to be charged as from 1st January 1870.

<sup>f</sup> The additional 10 per cent. ceased to be charged as from 1st January 1870.

Year	Description of Duty	England and Wales		Scotland		Principal Ports		Principal Inland		Ireland
		Princip. Ports	Yel.	£	Princip. Ports	Yel.	£	Princip. Ports	Yel.	
1872-73	Stamp Medicine (Patent) - Taxes Land Tax on Lands and Tenements. Duties on Offices and Pensions. Inhabited House Duty Amounts of Assessed Taxes	Great Britain only Great Britain only Ditto Ditto Ditto Ditto Totals	- - - - - - -	90,960 1,030,748 217 1,161,508 4 2,221,467	Great Britain only Great Britain only Ditto Ditto Ditto £	- - - - - 177,660	696 33,086 — 81,580 — —	Great Britain only Great Britain only Ditto Ditto Ditto £	- - - - - —	-
1873-74	Stamp Medicine (Patent) - Taxes Land Tax on Lands and Tenements. Duties on Offices and Pensions. Inhabited House Duty Amounts of Assessed Taxes	Great Britain only Great Britain only Ditto Ditto Ditto Ditto Totals	- - - - - - -	94,894 1,087,589 277 1,167,080 1 2,304,947	Great Britain only Great Britain only Ditto Ditto Ditto £	- - - - - 119,500	404 34,125 — 83,884 — —	Great Britain only Great Britain only Ditto Ditto Ditto £	- - - - - —	-
1874-75	Stamp Medicine (Patent) - Taxes Land Tax on Lands and Tenements. Duties on Offices and Pensions. Inhabited House Duty	Great Britain only Great Britain only Ditto Ditto Ditto Totals	- - - - - -	108,644 1,014,078 218 1,201,000 £ 2,885,900	Great Britain only Great Britain only Ditto Ditto Ditto £	- - - - - 129,288	398 34,072 — 80,164 —	Great Britain only Great Britain only Ditto Ditto Ditto £	- - - - - —	-
1875-76	Stamp Medicine (Patent) - Taxes	Great Britain only	-	116,956	Great Britain only	-	684	Great Britain only	-	-

	Taxes:	Land Tax on Lands and Tenements, Duties on Offices and Persons,* Inhabited House Duty	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Storage: Medicine (Patent)	-	Ditto	-	217	Ditto	-	-	-	-	Ditto	-	-
	Taxes:	Land Tax on Lands and Tenements, Inhabited House Duty	-	Great Britain only	-	1,389,382	Ditto	-	-	-	91,721	Ditto	-
		Totals	-	-	£ 2,388,210	£ 126,298	-	-	-	-	£ 126,298	-	-
1876-77	Storage: Medicine (Patent)	-	-	Great Britain only	-	112,368	Great Britain only	-	-	-	611	Great Britain only	-
	Taxes:	Land Tax on Lands and Tenements, Inhabited House Duty	-	Great Britain only	-	1,045,384	Great Britain only	-	-	-	32,835	Great Britain only	-
		Totals	-	-	£ 1,389,358	Ditto	-	-	-	-	100,547	Ditto	-
1877-78	Storage: Medicine (Patent)	-	-	Great Britain only	-	2,384,792	Great Britain only	-	-	-	£ 133,382	Great Britain only	-
	Taxes:	Land Tax on Lands and Tenements, Inhabited House Duty	-	Great Britain only	-	1,039,080	Great Britain only	-	-	-	34,016	Great Britain only	-
		Totals	-	-	£ 2,354,902	Ditto	-	-	-	-	108,440	Ditto	-
1878-79	Storage: Medicine (Patent)	-	-	Great Britain only	-	129,808	Great Britain only	-	-	-	111,570	Ditto	-
	Taxes:	Land Tax on Lands and Tenements, Inhabited House Duty	-	Great Britain only	-	1,040,280	Great Britain only	-	-	-	138,058	£ 140,802	-
		Totals	-	-	£ 1,040,280	Ditto	-	-	-	-	884	Great Britain only	-
1879-80	Storage: Medicine (Patent)	-	-	Great Britain only	-	182,808	Great Britain only	-	-	-	83,282	Great Britain only	-
	Taxes:	Land Tax on Lands and Tenements, Inhabited House Duty	-	Great Britain only	-	1,013,402	Great Britain only	-	-	-	115,609	Ditto	-
		Totals	-	-	£ 1,196,210	Ditto	-	-	-	-	£ 140,284	£ 140,284	-

\* The Taxes on Office and Persons were suspended in 1876.

Year	Description of Duty	England and Wales		Scotland		Ireland	
		Principal Ports	Vessels	Principal Ports	Vessels	Principal Ports	Vessels
1880-81	Storage : Medicine (Patent) - Taxes : Land Tax on Lands and Tenements. Inhabited House Duty -	Great Britain only -	-	Great Britain only -	-	Great Britain only -	-
	Ditto -	Great Britain only -	-	Great Britain only -	-	Great Britain only -	-
	Totals -	-	-	Ditto -	-	Ditto -	-
1881-82	Storage : Medicine (Patent) + Taxes : Land Tax on Lands and Tenements. Inhabited House Duty -	Great Britain only -	-	143,971 + 1,017,070 On 1,579,766	Great Britain only -	913 33,763 Ditto -	-
	Ditto -	Great Britain only -	-	Ditto -	-	118,485 Ditto -	-
	Totals -	-	-	£ 2,588,949	-	£ 151,000	-
1882-83	Storage : Medicine (Patent) -	Great Britain only -	-	158,585	Great Britain only -	854	Great Britain only -
	Taxes : Land Tax on Lands and Tenements. Inhabited House Duty -	Great Britain only -	-	1,921,160 - 1,667,140 On 2,688,930	Great Britain only -	33,999 Ditto -	-
	Ditto -	Great Britain only -	-	Ditto -	-	120,826 Ditto -	-
	Totals -	-	-	£ 2,688,930	-	£ 154,825	-
1883-84	Storage : Medicine (Patent) -	Great Britain only -	-	158,038	Great Britain only -	854	Great Britain only -
	Taxes : Land Tax on Lands and Tenements. Inhabited House Duty -	Great Britain only -	-	1,028,118 - 1,715,089	Great Britain only -	33,735 Ditto -	-
	Ditto -	Great Britain only -	-	Ditto -	-	122,281 Ditto -	-
	Totals -	-	-	£ 2,743,147	-	£ 156,076	-

1884-85	<i>Stamps;</i> Medicine (Patent) - Taxes; Land Tax on Lands and Tenements. Inhabited House Duty -	- Great Britain only - Great Britain only Ditto - Ditto - Totals -	- - 108,987 - 1,010,840 - 1,760,508 - £ 2,731,447	- Great Britain only - Great Britain only Ditto - Ditto - £ 168,703	- - 34,000 - 124,694 - - - £	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 981 - 1,027 - 33,689 - 125,747 - £ 160,496	- Great Britain only - Great Britain only Ditto - Ditto - £ 149 - 13,948 - 137,149 - 161,057
1885-86	<i>Stamps;</i> Medicine (Patent) - Taxes; Land Tax on Lands and Tenements. Inhabited House Duty -	- Great Britain only - Great Britain only Ditto - Ditto - Totals -	- - 177,862 - 1,081,507 - 1,741,680 - £ 2,731,157	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 1,027 - 33,689 - 125,747 - £ 160,496	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 981 - 1,027 - 33,689 - 125,747 - £ 160,496	- Great Britain only - Great Britain only Ditto - Ditto - £ 149 - 13,948 - 137,149 - 161,057
1886-87	<i>Stamps;</i> Medicine (Patent) - Taxes; Land Tax on Lands and Tenements. Inhabited House Duty -	- Great Britain only - Great Britain only Ditto - Ditto - Totals -	- - 173,350 - 1,031,451 - 1,826,802 - £ 2,685,213	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 1,449 - 13,948 - 137,149 - £ 161,057	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 981 - 1,027 - 33,689 - 125,747 - £ 160,496	- Great Britain only - Great Britain only Ditto - Ditto - £ 149 - 13,948 - 137,149 - 161,057
1887-88	<i>Stamps;</i> Medicine (Patent) - Taxes; Land Tax on Lands and Tenements. Inhabited House Duty -	- Great Britain only - Great Britain only Ditto - Ditto - Totals -	- - 190,152 - 1,007,731 - 1,780,143 - £ 2,797,874	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 1,223 - 33,637 - 127,471 - £ 161,128	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 981 - 1,027 - 33,689 - 125,747 - £ 160,496	- Great Britain only - Great Britain only Ditto - Ditto - £ 149 - 13,948 - 137,149 - 161,057
1888-89	<i>Stamps;</i> Medicine (Patent) - Taxes; Land Tax on Lands and Tenements. Inhabited House Duty -	- Great Britain only - Great Britain only Ditto - Ditto - Totals -	- - 200,724 - 999,846 - 1,793,921 - £ 2,798,767	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 1,454 - 33,515 - 129,407 - £ 160,299	- Great Britain only - Great Britain only Ditto - Ditto - £	- - 981 - 1,027 - 33,689 - 125,747 - £ 160,496	- Great Britain only - Great Britain only Ditto - Ditto - £ 149 - 13,948 - 137,149 - 161,057

Year	Description of Duty	England and Wales.			Scotland.			Total.
		Principals	Tolls	Principal Tolls	Tolls	Principals	Tolls	
1890-91	Storage Medicine (Patent) - Tolls Land Tax on Lands and Tenements. Inhabited House Duty -	-	£ 215,437 - 1,013,717 - 1,846,748	Great Britain only Great Britain only Ditto -	-	£ 1,837 - 38,643 - 130,896 £ 163,532	Great Britain only Great Britain only Ditto -	£ -
1890-91	Storage Medicine (Patent) - Tolls Land Tax on Lands and Tenements. Inhabited House Duty -	-	£ 2,890,465 - 991,968 - 1,438,448	Great Britain only Great Britain only Ditto -	-	£ 1,495 - 33,901 - 90,575	Great Britain only Great Britain only Ditto -	£ -
1891-92	Storage Medicine (Patent) - Tolls Land Tax on Lands and Tenements. Inhabited House Duty -	-	£ 2,625,951 - 1,004,705 - 1,251,918	Great Britain only Great Britain only Ditto -	-	£ 124,176 - 39,639 - 90,910	Great Britain only Great Britain only Ditto -	£ -
1892-93	Storage Medicine (Patent) - Tolls Land Tax on Lands and Tenements. Inhabited House Duty -	-	£ 2,356,542 - 218,587 - 191,166	Great Britain only Great Britain only Ditto -	-	£ 124,543 - 2,118 - 39,540	Great Britain only Great Britain only Ditto -	£ -
1892-93	Storage Medicine (Patent) - Tolls Land Tax on Lands and Tenements. Inhabited House Duty -	-	£ 2,310,394 - 1,819,230 - 2,310,394	Great Britain only Great Britain only Ditto -	-	£ 125,629 - 92,250 - 125,629	Great Britain only Great Britain only Ditto -	£ -

1883-84	Stamps : Medicine (Patent) Taxes : Land Tax on Lands and Tenements. Inhabited House Duty	- Great Britain only Great Britain only Ditto Totals	- 210,818 869,418 1,446,064 £ 2,815,712	- Great Britain only Great Britain only Ditto - £	- 2,892 83,448 34,353 128,026	- Great Britain only Great Britain only Ditto - £
1884-85	Stamps : Medicine (Patent) Taxes : Land Tax on Lands and Tenements. Inhabited House Duty	- Great Britain only Great Britain only Ditto Totals	- 232,754 988,286 1,860,174 £ 2,854,071	- Great Britain only Great Britain only Ditto - £	- 2,127 33,472 96,169 £ 129,471	- Great Britain only Great Britain only Ditto - £
1885-90	Stamps : Medicine (Patent) Taxes : Land Tax on Lands and Tenements. Inhabited House Duty	- Great Britain only Great Britain only Ditto Totals	- 230,578 987,294 1,885,968 £ 2,875,932	- Great Britain only Great Britain only Ditto - £	- 2,088 33,567 97,980 £ 131,547	- Great Britain only Great Britain only Ditto - £
1886-97	Stamps : Medicine (Patent) Taxes : Land Tax on Lands and Tenements. Inhabited House Duty	- Great Britain only Great Britain only Ditto Totals	- 232,731 883,458 1,412,680 £ 2,906,114	- Great Britain only Great Britain only Ditto - £	- 1,196 32,357 190,748 £ 133,735	- Great Britain only Great Britain only Ditto - £
1897-98	Stamps : Medicine (Patent) Taxes : Land Tax on Lands and Tenements. Inhabited House Duty	- Great Britain only Great Britain only Ditto Totals	- 255,225 880,780 1,463,859 £ 2,834,632	- Great Britain only Great Britain only Ditto - £	- 2,127 32,079 102,006 £ 134,055	- Great Britain only Great Britain only Ditto - £

Year.	Description of Duty	England and Wales.			Scotland.			Total
		Principals Rates	Yield	Principals Rates	Yield	Principals Rates		
1808-09	Stamps: Medicine (Patent) -	- Great Britain only	- 284,202	- Great Britain only	- £ 2,142	- Great Britain only	-	£ -
	Taxes: Land Tax on Lands and Tenements.	- Great Britain only	- 72,716	- Great Britain only	- 32,714	- Great Britain only	-	£ -
	Inhabited House Duty -	Ditto -	- 1,650,981	Ditto -	- 106,617	Ditto -	-	£ -
	Totals -	- £ 2,222,977	- £ 139,361	- £ 139,361	- £ 139,361	- £ 139,361	- £ 139,361	£ -
1809- 1900.	Stamps: Medicine (Patent) -	- Great Britain only	- 286,504	- Great Britain only	- 2,323	- Great Britain only	-	£ -
	Taxes: Land Tax on Lands and Tenements.	- Great Britain only	- 700,823	- Great Britain only	- 32,870	- Great Britain only	-	£ -
	Inhabited House Duty -	Ditto -	- 1,587,916	Ditto -	- 110,007	Ditto -	-	£ -
	Totals -	- £ 2,264,240	- £ 143,477	- £ 143,477	- £ 143,477	- £ 143,477	- £ 143,477	£ -
1900-01	Stamps: Medicine (Patent) -	- Great Britain only	- 285,116	- Great Britain only	- 2,304	- Great Britain only	-	£ -
	Taxes: Land Tax on Lands and Tenements.	- Great Britain only	- 708,268	- Great Britain only	- 32,581	- Great Britain only	-	£ -
	Inhabited House Duty -	Ditto -	- 1,688,434	Ditto -	- 112,631	Ditto -	-	£ -
	Totals -	- £ 2,321,722	- £ 145,238	- £ 145,238	- £ 145,238	- £ 145,238	- £ 145,238	£ -
1901-02	Stamps: Medicine (Patent) -	- Great Britain only	- 284,195	- Great Britain only	- 2,142	- Great Britain only	-	£ -
	Taxes: Land Tax on Lands and Tenements.	- Great Britain only	- 742,560	- Great Britain only	- 32,610	- Great Britain only	-	£ -
	Inhabited House Duty -	Ditto -	- 1,611,101	Ditto -	- 115,516	Ditto -	-	£ -
	Totals -	- £ 2,338,751	- £ 148,174	- £ 148,174	- £ 148,174	- £ 148,174	- £ 148,174	£ -
1902-03	Stamps: Medicine (Patent) -	- Great Britain only	- 381,086	- Great Britain only	- 2,280	- Great Britain only	-	£ -

Years:	Land Tax on Lands and Tenements, Inhabited House Duty	-	Great Britain only	-	-	-	-	-	-	-	-	-
0	Ditto	-	-	-	-	-	-	-	-	-	-	-
0	Totals	-	-	-	-	-	-	-	-	-	-	-
22												
1903-04	Stamps: Medicine (Patent) - Taxes: Land Tax on Lands and Tenements. Inhabited House Duty	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Ditto	-	-	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-	-	-	-	-
1904-05	Stamps: Medicine (Patent) - Taxes: Land Tax on Lands and Tenements. Inhabited House Duty	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Ditto	-	-	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-	-	-	-	-
1905-06	Stamps: Medicine (Patent) - Taxes: Land Tax on Lands and Tenements. Inhabited House Duty	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Ditto	-	-	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-	-	-	-	-
1906-07	Stamps: Medicine (Patent) - Taxes: Land Tax on Lands and Tenements. Inhabited House Duty	-	Great Britain only	-	-	-	-	-	-	-	-	-
	Ditto	-	-	-	-	-	-	-	-	-	-	-
	Totals	-	-	-	-	-	-	-	-	-	-	-

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates	Yield.	Principal Rates	Yield.	Principal Rates	Yield.
1907-08	Stamps: Medicine (Patent) -	-	-	£ 380,735 Great Britain only	-	£ 3,407 Great Britain only	-
Taxes:	Land Tax on Lands and Tenements.	-	-	677,457 Great Britain only	-	32,545 Great Britain only	-
Inhabited House Duty	Ditto	-	-	1,813,085 Ditto	-	126,780 Ditto	-
	Totals	-	-	£ 2,400,672	-	£ 130,835	-
1908-09	Stamps: Medicine (Patent)* -	-	-	312,294 Great Britain only	-	8,386 Great Britain only	-
Taxes:	Land Tax on Lands and Tenements.	-	-	678,590 Great Britain only	-	38,391 Great Britain only	-
Inhabited House Duty	Ditto	-	-	1,811,988 Ditto	-	127,988 Ditto	-
	Totals	-	-	£ 2,460,278	-	£ 160,369	-
1909-10	Stamps: Land Tax on Lands and Tenements.	-	-	87,988† Great Britain only	-	30,173‡ Great Britain only	-
Inhabited House Duty	Ditto	-	-	417,081† Ditto	-	104,041† Ditto	-
	Totals	-	-	£ 505,074†	-	£ 134,216†	-
1910-11	Stamps: Land Tax on Lands and Tenements.	-	-	1,174,858† Great Britain only	-	34,790§ Great Britain only	-
Inhabited House Duty	Ditto	-	-	3,458,871† Ditto	-	128,155† Ditto	-
	Totals	-	-	£ 4,633,729†	-	£ 157,945†	-

\* The Medicines Duty was transferred from Stamp to Income tax from 1st April 1908.

† These amounts are abnormal owing to the delay in the passing of the Finance Bill for 1909-10.

## CUSTOMS DUTIES

Note.—In this Return the "yield" represents the Net Receipt of Duty, i.e., the Gross Receipt less Drawbacks, Repayments, and Allowances.

As the yield for the Financial Years 1847-48 to 1858-59 cannot be stated in the case of Rum, Rum Shrub, and other Spirits, the Revenue for the calendar years 1847 to 1858 has been given. The Return so far as it relates to Customs Duties commences with the Year 1824-55, the Irish Rates, with certain exceptions, having been made equal to those in Great Britain from the 10th October 1823.

Year.	Description of Duty.	England and Wales.			Scotland.			Ireland.		
		Principal Rates	Yield	Principal Rates	Yield	Principal Rates	Yield	Principal Rates	Yield	Principal Rates
1823-24	Customs	- - -	-	Price to the 10th October 1823 the Carolina Tariff in force in Ireland differed considerably from that in Great Britain, but from that date the rates, with the exception of those on Wood and a few of these articles, were made uniform throughout the United Kingdom. This Return, therefore, commences with the year 1824-25.	£ 807,079	England and Wales only	-	£ - - -	£ - - -	—
1824-25	Customs; Casks, Casks, and Cinders carried; Quarries. Scales carried; Coasters - Wood impounded; Bathubs	England and Wales only	- - -	Great Britain only	- - -	England and Wales only	-	England and Wales only	-	—
		Great Britain only	- - -	6 ft. in length and, not exceeding 10 ft. in length, nor above 7 ins. in width, and not exceeding $\frac{1}{2}$ ins. in thickness— In a British-built ship, 10 <i>t.</i> , the 120. In a ship not British-built, 10 <i>t.</i> , the 120. From British Possessions in America, U. S. the 120.	40,925	Great Britain only	-	Great Britain only	-	—
				Exceeding 16 ft. and not exceeding 31 ft. in length, not above $\frac{1}{2}$ ins. in width, and not exceeding 2 <i>t.</i> in thickness— In a British-built ship, 11 <i>t.</i> , 10 <i>qrs.</i> , the 120. In a ship not British-built, 12 <i>t.</i> , 1 <i>t.</i> 6 <i>qrs.</i> , the 120. From British Possessions in America, U. S. the 120.	£ - - -	Pl. 8 <i>stc.</i> not exceeding 12 <i>t.</i>	£ 6 <i>t.</i> 6 <i>d.</i>	£ 6 <i>t.</i> 6 <i>d.</i>	£ 6 <i>t.</i> 6 <i>d.</i>	The £10
					14	" "	16	9 <i>stc.</i> 0 <i>lb.</i>	10 <i>stc.</i> 1 <i>lb.</i>	—
					16	" "	16	9 <i>stc.</i> 0 <i>lb.</i>	11 <i>stc.</i> 9 <i>lb.</i>	—
					18	" "	18	12 <i>stc.</i> 4 <i>lb.</i>	12 <i>stc.</i> 4 <i>lb.</i>	—
					20	" "	20	13 <i>stc.</i> 2 <i>lb.</i>	14 <i>stc.</i> 7 <i>lb.</i>	—
					24	" "	24	13 <i>stc.</i> 4 <i>lb.</i>	13 <i>stc.</i> 4 <i>lb.</i>	—
					—	—	—	—	—	—
	Carried forward	- - -	£ - - -		£ - - -		£ - - -	£ - - -	£ - - -	—

Year.	Description of Duty.	England and Wales.	Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1824-25	Cordage—cont. Wood imported—cont. Butters—cont.	Brought forward Exceeding 21 ft. in length, not above $\frac{7}{8}$ ins. in width, or if exceeding $2\frac{1}{2}$ ins. in thickness— In a British-built ship, 20 <i>s.</i> the 120. In a ship not British- built, 21 <i>s.</i> the 120. From British Possessions in America, 21 <i>s.</i> the 120.	£ —	— — —	— — —	£ —	— — —	£ —
		Under 6 ft. in length, not above 7 ins. in width, and not exceeding 21 ins. in thickness— In a British-built ship, 3 <i>s.</i> the 120. In a ship not British- built, 3 <i>s.</i> the 120. From British Possessions in America, 7 <i>s.</i> 6 <i>d.</i> the 120.	Under 6 ft. in length, not above 7 ins. in width, and not exceeding 21 ins. in thickness— In a British-built ship, 3 <i>s.</i> the 120. In a ship not British- built, 3 <i>s.</i> the 120. From British Possessions in America, 7 <i>s.</i> 6 <i>d.</i> the 120.	63,492	Same as in England.	44,167	Under 3 ft. in length, not above 7 ins. in width, and exceeding 3 <i>s.</i> ins. in thickness— In a British-built ship, 9 <i>s.</i> 1 <i>d.</i> the 120. In a ship not British- built, 9 <i>s.</i> 1 <i>d.</i> the 120.	44,445
	Batten Ends	In a British-built ship, 6 <i>s.</i> the 120. In a ship not British- built, 6 <i>s.</i> the 120. From British Possessions in America, 1 <i>s.</i> the 120.	Above 7 ins. in width, being 8 ft. in length, and not above 10 ft. in length, and not exceeding 1 <i>s.</i> 1 <i>m.</i> in thickness— In a British-built ship, 8 <i>s.</i> 2 <i>s.</i> 6 <i>d.</i> the 120. In a ship not British- built, 8 <i>s.</i> 7 <i>d.</i> the 120. Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in	—	—	—	Deals not from British Possessions in America— Above 7 ins. in width, being 8 ft. in length, and not above 10 ft. in length, and not exceeding 1 <i>s.</i> 1 <i>m.</i> in thickness— In a British-built ship, 9 <i>s.</i> 6 <i>d.</i> the 120. In a ship not British- built, 9 <i>s.</i> 7 <i>d.</i> the 120.	—

length and not exceeding 3½ ins.  
in thickness (except as above)—  
In a British-built ship, 191, the  
120. In a ship not British-  
built, 191, the 120. From  
British Possessions in America,  
21, the 120.

Above 7 fms. in width, above 16 ft.  
in length, and not above 21 ft.  
in length, and not exceeding  
3½ ins. in thickness—  
In a British-built ship, 222, the  
120. In a ship not British-  
built, 221, 26, the 120. From  
British Possessions in America,  
21, 10, the 120.

Above 7 fms. in width, being 6 ft.  
in length and not above 21 ft.  
in length, and exceeding 3½ ins.  
thickness—  
In a British-built ship, 281, the  
120. In a ship not British-  
built, 281, 126, the 120. From  
British Possessions in America,  
41, the 120.

Above 7 fms. in width, exceeding  
21 ft. in length, and not exceed-  
ing 4 ins. in thickness—  
In a British-built ship, 441, the  
120. In a ship not British-  
built, 462, 46, the 120. From  
British Possessions in America,  
32, the 120.

Above 7 fms. in width, exceeding  
21 ft. in length, and exceeding  
4 ins. in thickness (not being  
timber 8 ins. square or up-  
wards)—  
In a British built ship, 881, the  
120. In a ship not British-  
built, 921. So, the 120. From  
British Possessions in America,  
107, the 120.

723,071 Same as in England - - - - -

18,784 - - - - -

Above 7 ins. in width, being 20 ft.  
in length, and not exceeding  
31 ft. in length, and not exceed-  
ing 3½ ins. in thickness—  
In a British-built ship, 221, the  
120. In a ship not British-  
built, 226, the 120.

Above 7 ins. in width, being 8 ft.  
in length, and not above 21 ft.  
in length, and not exceeding 3½ ins.  
in thickness—  
In a British-built ship, 881, the  
120. In a ship not British-  
built, 881, 126, the 120.

Above 7 ins. in width, exceeding  
21 ft. in length, and not exceed-  
ing 4 ins. in thickness—  
In a British-built ship, 442, the  
120. In a ship not British-built,  
461, 46, the 120.

Above 7 ins. in width, exceeding  
21 ft. in length, and exceeding  
4 ins. in thickness (not being  
timber 8 ins. square or up-  
wards)—  
In a British-built ship, 881, the  
120. In a ship not British-  
built, 921. So, the 120.

*Duties not from British Pos-  
sessions in America—*

Above 7 ins. in width, being un-  
der 6 ft. in length, and not  
exceeding 3½ ins. in thickness—  
In a British-built ship, 61, the  
120. In a ship not British-  
built ship, 61, 68, the 120.

Above 7 ins. in width, being un-  
der 6 ft. in length, and exceed-  
ing 3½ ins. in thickness—  
In a British-built ship, 121. So  
120. In a ship not British-  
built, 121, 128, the 120.

£ 62,941

£ 72,981

£ 806,503

Year.	Description of Deal,	England and Wales.		Scotland.		Ireland.	
		Principal Rates	Tariff.	Principal Rates	Tariff.	Principal Rates	Tariff.
1834-35	Catfish—contd. Wood imported—contd. Deal Pails	Brought forward Above 7 ins. in width, being un- der 6 ft. in length, and not exceeding 3½ ins. in thickness— In a British-built ship, 6l. the 120. In a ship not British- built, 6l. 6s. the 120. From British Possessions in America, 15s. the 120.	£ 300,960	-	-	£ 62,941	£ 72,861
		Above 7 ins. in width, being un- der 6 ft. in length, and not exceeding 3½ ins. in thickness— In a British-built ship, 6l. the 120. In a ship not British- built, 6l. 6s. the 120. From British Possessions in America, 15s. the 120.	£ 300,960	-	-	£ 62,941	£ 72,861
		Above 7 ins. in width, being un- der 6 ft. in length, and exceeding 3½ ins. in thickness— In a British-built ship, 12l. the 120. In a ship not British- built, 12l. 6s. the 120. From British Possessions in America, 11s. the 120.	£ 300,960	-	-	£ 62,941	£ 72,861
		The fathom, 6 ft. wide and 6 ft. high— Pieces under 6 ft. in length— In a British-built ship, 4l. 5s. In a ship not British-built, 4l. 9s. 3d. From British Pos- sessions in America, 15s. Pieces 3 ft. in length, or up- wards—	£ 38,218	Same as in England -	£ 3,844	£ 1,964	£ 1,964
		The fathom, 6 ft. wide and 6 ft. high— Pieces under 6 ft. in length— In a British-built ship, 4l. 5s. In a ship not British-built, 4l. 11s. 3d. From British Pos- sessions in America, 11s. Rates on Larchwood altered and made uniform throughout United Kingdom from 2nd February 1834, except as regards Larchwood from British Possessions in America.	£ 38,218	Same as in England -	£ 3,844	£ 1,964	£ 1,964
		*Pfr Timber -	-	8 ins. square or upwards, the lower, 50 cubic ft.— In a British-built ship, 22. 15s. In a ship not British-built, 30. 15s.	£ 90,370	£ 90,370	£ 90,370
				Pfr Timber— 8 ins. square or upwards, the lower, 50 cubic ft.— In a British-built ship, 22. 15s. In a ship not British-built, 30. 15s.	£ 90,370	£ 90,370	£ 90,370

*Oak Timber—	2L 17 <i>t.</i> 9 <i>d.</i>	From British Possessions in America, 10 <i>s.</i> 8 <i>ms.</i> square or upwards, the load, 50 cubic ft.—	2L 17 <i>t.</i> 9 <i>d.</i> From British Possessions in America, 2 <i>s.</i> 4 <i>d.</i> Oak Timber— 8 <i>ms.</i> square or upwards, the load, 50 cubic ft.—				
In a British-built ship, 2 <i>t.</i> 15 <i>s.</i> In a ship not British-built, 2L 17 <i>t.</i> 9 <i>d.</i> From British Possessions in America, 10 <i>s.</i>	22,002	Same as in England—	4,314				
Staves—	—	Not above 3 <i>ms.</i> in thickness and not exceeding 7 <i>ms.</i> in breadth, the 120—	Staves— Not above 3 <i>ms.</i> in thickness and not exceeding 7 <i>ms.</i> in breadth, the 120—				
Length.	Broad- base Ship.	Sect. British built Ship.	Length.				
Not exceeding 46 <i>ms.</i>	2	2	2	2	2	2	2
Exceeding 46 <i>ms.</i> and not exceeding 50 <i>ms.</i>	1	3	1	4	3	6	5
50 <i>ms.</i> and not exceeding 55 <i>ms.</i>	2	6	2	8	4	9	11
55 <i>ms.</i> and not exceeding 60 <i>ms.</i>	3	0	3	3	0	5	10
60 <i>ms.</i> and not exceeding 65 <i>ms.</i>	4	4	4	4	4	4	4
Exceeding 65 <i>ms.</i> and not exceeding 70 <i>ms.</i>	5	16	5	16	16	16	16
70 <i>ms.</i> and not exceeding 75 <i>ms.</i>	6	16	5	16	16	16	16
Exceeding 75 <i>ms.</i>	—	—	Exceeding 46 <i>ms.</i>	—	—	—	—
Not exceeding 46 <i>ms.</i>	2	2	2	2	2	2	2
Exceeding 46 <i>ms.</i> and not exceeding 50 <i>ms.</i>	1	6	1	6	5	7	11
50 <i>ms.</i> and not exceeding 55 <i>ms.</i>	2	9	1	9	10	11	13
55 <i>ms.</i> and not exceeding 60 <i>ms.</i>	3	11	2	11	11	11	14
60 <i>ms.</i> and not exceeding 65 <i>ms.</i>	4	11	3	11	11	11	14
65 <i>ms.</i> and not exceeding 70 <i>ms.</i>	5	15	4	15	15	15	18
Exceeding 70 <i>ms.</i>	—	—	Exceeding 70 <i>ms.</i>	—	—	—	—
Rate made equal to those in Great Britain from 2nd Fe- bruary 1823.							
The growth and production of the United States of America, East or West Indies, or the Cuban Islands, not exceeding 1 <i>ms.</i> in thickness, shall be charged with one-third part only of the duties herein-before imposed on Slaves.							
From British Possessions in America—							
Not above 2 <i>ms.</i> in thickness and not exceeding 7 <i>ms.</i> in breadth—	45,719	Same as in England—	3,008				
Not exceeding 30 <i>ft.</i> to length, 2 <i>t.</i> the 120. Exceeding 30 <i>ft.</i> and not exceeding 50 <i>ms.</i> 4 <i>s.</i> the 120. Exceeding 50 <i>ms.</i> and the 120. Exceeding 60 <i>ms.</i> and the 120—							
Carried forward	—	—	£ 1,475,737				
						£ 170,043	
							£ 188,728

\* The rates on Lathwood, Fir Timber, and Oak Timber, used in Great Britain and Ireland only as regards imports from British Possessions in America, the separate yield of which cannot be ascertained.



1826-28	Cinders; Coals, Culin, and Cinders carried Coastwise. Slates carried Coastwise.	England and Wales only Great Britain only	815,370 46,044	England and Wales only Great Britain only	5,931	England and Wales only Great Britain only	—
— 0.82	Wood imported.— Battens and Batten Poles.	As in 1824-25	83,150	As in 1824-25	71,641	As in 1824-25	10,118
	Deals and Deal Ends	Ditto	842,906	Ditto	31,405	Ditto	68,207
	+Larchwood	Ditto	94,661	Ditto	4,204	Ditto	1,771
	+Pine Timber	Ditto	60,120	Ditto	18,648	Ditto	45,140
	+Oak Timber	Ditto	41,291	Ditto	13,485	Ditto	377
	Staves	Ditto	48,084	Ditto	6,210	Ditto	9,520
	Various other sorts of Wood.	*115,701	—	*20,190	—	*3,808	—
	Total principal descriptions of Wood.	£ 1,850,850	£ 294,192	£ 139,906			
	Soap imported	As in 1824-25	—	—	As in 1824-25	—	37
1831-27	Cinders; Coals, Culin, and Cinders carried Coastwise.	Coal brought into England and Wales, £c per ton or £c per chaldron. Culin brought into England and Wales, £c per chaldron. Cimlers brought into England and Wales, £c per chaldron. Coal brought into Wales reduced to £c per ton, from 3rd July 1835. Cools, &c., brought by the Grand Junction and Paddington Canals nearer London than Grove Park, Hertford, or Seaford Bridge, Middlesex, £c per ton, and another, £c, £d per ton. Shipped coastwise from New- castle to any other port in the United Kingdom, £d per chaldron.	1,821	As in 1824-25	—	—	

Coal brought from any port of  
the United Kingdom into any  
port in Ireland, £c 7½d per  
ton. And if brought into the  
Harbour of Dublin, £d per  
ton (additional).

\* The figures include the yield from all ports on Wool of other sorts. Some of these rates were uniform throughout the United Kingdom, the principal being those on Hand Wool and Dye Wool which were established in Great Britain and Ireland on the 1st June 1824, and from which the Revenue in the year 1824-25 was £1,000/-; Ireland, £2,452/- Scotland, £2,452/- England, £4,940/- Scotland, £1,200/-; Ireland, £2,452/- England, £4,940/- Scotland, £1,200/- Ireland, £2,452/-

† See note on page 33.

Year.	Description of Description of Description of Description of Description of Description of	England and Wales.		Scotland.		Ireland.	
		Principals	Yard.	Principals	Yard.	Principal Basis.	Yard.
1826-27	Cordwax—cont. Coal, Oulin, and Cinders carried Coastwise—cont.	Small coal, screened or riddled shipped coastwise from Newcastle or Sunderland, to any port in England or Wales, Ir- per elsewhere. Dries extended to ports of Liverpool, Bristo, Bridgewater, Chepstow, Cardiff, Newport, Bemaston, Llanelli, Cardigan, Aberystwith, Whithaven, Lanacester, Preston, Beaumaris, Milford, and Stockton from 5th July 1825.	£	£	£	—	£
	States carried Coastwise.— Wood imported.— Battens not from British Possessions in America.	Great Britain only	—	—	—	—	—
	Battens not from British Possessions in America.	Six feet in length and not exceeding 16 ft. in length, not above 7 ins. in width, and not above $\frac{2}{3}$ ins. in thickness, 10 <i>l.</i> the 120.	—	—	—	—	—
	Battens from British Possessions in America.	Six feet in length and not exceeding 16 ft. in length, not above 7 ins. in width, and not above $\frac{2}{3}$ ins. in thickness, 1 <i>L.</i> the 120.	—	—	—	—	—
	Battens not from British Possessions in America.	Exceeding 10 ft. in length and not exceeding 21 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thick- ness, 11 <i>L.</i> 10 <i>l.</i> the 120.	—	—	—	—	—
	Battens from British Possessions in America.	Exceeding 16 ft. in length and not exceeding 21 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thick- ness, 11 <i>L.</i> 9 <i>l.</i> the 120.	—	—	—	—	—
		—	—	—	—	—	—
		Ballons not from British Pos- sessions in America— Eight foot in length and not ex- ceeding 12 ft. in length, not above 7 in. in width, and not exceeding $3\frac{1}{2}$ ins. in thickness, 8 <i>l.</i> 6 <i>s.</i> the 120.	—	—	—	—	—
		Exceeding 12 ft. in length and not exceeding 14 ft. in length, not above 7 ins. in width, and not exceeding $3\frac{1}{2}$ ins. in thickness, 8 <i>l.</i> 1 <i>s.</i> the 120.	—	—	—	—	—
		Exceeding 14 ft. in length and not exceeding 16 ft. in length, not above 7 ins. in width, and not exceeding $3\frac{1}{2}$ ins. in thickness, 8 <i>l.</i> 1 <i>s.</i> the 120.	—	—	—	—	—
		Exceeding 16 ft. in length and not exceeding 18 ft. in length, not above 7 ins. in width, and not exceeding $3\frac{1}{2}$ ins. in thick- ness, 11 <i>L.</i> 8 <i>l.</i> the 120.	—	—	—	—	—

Buttons, not from British Possessions in America.	Exceeding 21 ft. in length, not above $\frac{3}{4}$ ins. in width, or if exceeding $2\frac{1}{2}$ ins. in thickness, the 120. Exceeding 21 ft. in length, not above 7 ins. in width, or it exceeding $2\frac{1}{2}$ ins. in thickness, the 120. Under 6 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thickness, the 120.	Same as in England.	39,022
Buttons from British Possessions in America.	Under 6 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thickness, the 120. Under 6 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thickness, the 120. Under 6 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thickness, the 120.	20,927	not exceeding $3\frac{1}{2}$ ins. in thickness, 121. 9s. Jd. the 120. Exceeding 18 ft. in length and not exceeding 20 ft. in length, not above 7 in. in width, and not exceeding $3\frac{1}{2}$ ins. in thickness, 181. 17s. 3d. the 120. Exceeding 20 ft. in length, not above 7 in. in width, and not exceeding $3\frac{1}{2}$ in. in thickness, 34s. 6s. 1d. the 120.
Buttons not from British Possessions in America.	Under 6 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thickness, the 120.	Buttons not from British Possessions in America—	Buttons not from British Possessions in America— Under 8 ft. in length, not above 7 ins. in width, and not exceeding $3\frac{1}{2}$ ins. 4s. 1d. Jd. the 120. Under 8 ft. in length, if exceeding $3\frac{1}{2}$ ins. in thickness, 9d. 2s. 1d. the 120.
Buttons from British Possessions in America.	Under 6 ft. in length, not above 7 ins. in width, and not exceeding $2\frac{1}{2}$ ins. in thickness, the 120.	Buttons not from British Possessions in America— Under 8 ft. in length, not above 7 ins. in width, and not exceeding $3\frac{1}{2}$ ins. 4s. 1d. Jd. the 120. Under 8 ft. in length, if exceeding $3\frac{1}{2}$ ins. in thickness, 9d. 2s. 1d. the 120.	Buttons not from British Possessions in America— Of all sorts, 8s. 3d. the 120.
Buttons not from British Possessions in America.	Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120. Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120.	Deals not from British Possessions in America.	Buttons not from British Possessions in America— Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, 10d. 12s. 6d. the 120. Exceeding 12 ins. in width, and not exceeding 14 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, 14s. 11d. the 120. Exceeding 14 ft. and not exceeding 12 ft. in length, 12d. 14s. 6d. the 120. Exceeding 12 ft. in width, and not exceeding 14 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, 14s. 11d. the 120. Exceeding 14 ft. and not exceeding 16 ft. in length, 10d. 12s. 6d. the 120. Exceeding 16 ft. and not exceeding 18 ft. in length, 18s. 14s. Jd. the 120. Exceeding 18 ft. and not exceeding 20 ft. in length, 20s. 18s. Jd. the 120.
Buttons from British Possessions in America.	Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120.	Deals not from British Possessions in America.	Buttons not from British Possessions in America— Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120.
Buttons from British Possessions in America.	Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120.	Deals from British Possessions in America.	Buttons not from British Possessions in America— Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120.
Buttons from British Possessions in America.	Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120.	Deals from British Possessions in America.	Buttons not from British Possessions in America— Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding $3\frac{1}{2}$ ins. in thickness, the 120.

Year:	Description of Duty,	England and W. Ind.		Scandinavia		Ireland.	
		Principal Ports.	Yard.	Principal Ports.	Yard.	Principal Ports.	Yard.
1828-27	Cutters—cox.	£	£	£	£	£	£
	Wood imported—cox.	3½ ins. in thickness, 21. 10s. the 120.	Above 7 ins. in width, above 21 ft. in length, and not above 40 ft. in thickness, 4d. lbs. 120.	30 ft. in length, 20l. lbs. 7d. the 120.	Above 7 inches in width, and not exceeding 32 lbs. in width, and exceeding 3½ ins. in thickness, viz.—	30 ft. in length, 20l. lbs. 7d. the 120.	30 ft. in length, 20l. lbs. 7d. the 120.
	Deals not from British Possessions in America.	Above 7 ins. in width, and not above 3½ ins. in thickness (not being timber 8 ins. square or up-wards), 45 ft. in length, or above 3½ ins. in thickness (not being timber 8 ins. square or up-wards), 22. 10s. the load (60 cubic ft.), and further, 6d. the 120.	Above 7 ins. in width, being 6 ft. in length, and not above 21 ft. in length, and exceeding 3½ ins. in thickness, 4d. the 120.	Above 7 inches in width, exceeding 21 ft. in length, being 6 ft. in length, and not exceeding 3½ ins. in thickness, 4d. the 120.	Above 7 ins. in width, and not exceeding 12 ins. in width, and not exceeding 4 lbs. in thickness, and exceeding 30 ft. in length, 6d. the 120.	Above 7 ins. in width, and not exceeding 12 ins. in width, and not exceeding 4 lbs. in thickness, and exceeding 30 ft. in length, 10d. 6s. 1d. the 120.	Above 7 ins. in width, and not exceeding 12 ins. in width, and not exceeding 4 lbs. in thickness, and exceeding 30 ft. in length, 10d. 6s. 1d. the 120.
	Deals from British Pos- sessions in America.	324,370	Same as in England.	18,498			
	Deals not from British Posses- sions in America.	324,370	Same as in England.	18,498			
	Deals and Deal Ends from British Possessions in America.						
	Of all sorts, 8s. 3d. the 120.						
	And further on all Deals and Deal Ends of the aforesaid lengths and thicknesses, but of the following widths—						

Deal Fins from British Possessions in America.	Above 7 ins. in width, being under 6 ft. in length, and exceeding 3½ ins. in thickness, 11 lbs. tass 120.		
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
1827-28	Customs:		
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
1828-29	Customs:		
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
1829-30	Customs:		
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
Wood imported:	Great Britain only	-	-
Battens and Batten Ends.	As in 1826-27	-	-
Deals and Deal Ends.	Ditto	-	-
Customs:			
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-
1830-31	Customs:		
Coals, Coal, and Charcoal carried Coastwise.	As in 1826-27	-	-
States carried Coastwise -	-	-	-

Year.	Description of Day.	England and Wales		Scotland		Ireland.	
		Principal Rates	Yield.	Principal Rates	Yield.	Principal Rates	Yield.
1830-31	Customs—cmr. Wood imported: Battens and Ends.	As in 1826-27	-	£110,818 (including Scotland and Ireland). \$60,502 (including Scotland and Ireland).	As in 1826-27	-	Included in England.
	Deals and Deal Ends	Ditto	-	Ditto	-	Ditto	-
1831-32	Customs: *Coals, Culm, and Chokers carried Coastwise; +Bales carried Coastwise - Wood imported: Battens and Ends.	As in 1826-27	-	64,280 England, Ireland only,	As in 1826-27	-	As in 1826-27
	Deals and Deal Ends	Ditto	-	971 Great Britain only	Ditto	-	Great Britain only
1832-33	Customs: Wood imported: Battens and Ends.	As in 1826-27	-	77,567 As in 1826-27	As in 1826-27	-	210
	Deals and Deal Ends	Ditto	-	489,612 Ditto	Ditto	-	29,146
1833-34	Customs: Wood imported: Battens and Ends.	As in 1826-27	-	80,141 As in 1826-27	As in 1826-27	-	11,879
	Deals and Deal Ends	Ditto	-	475,506 Ditto	Ditto	-	28,247
	Customs: Wood imported: Battens and Ends.	As in 1826-27, and additional rates from 1st September, as follows:-	-	85,880 Battens exceeding 21 ft. in length and not exceeding 45 ft. in length, not above 7 ins. in width, and not exceeding 24 ins. in thickness, 20, the 120.	As in 1826-27, and additional rates from 1st September, as follows:-	-	32,574
				Battens exceeding 20 ft. in length and not exceeding 45 ft. in length, and not above 7 ins. in width, and not exceeding 32 ins. in thickness, 36, 6, 12, the 120.	Battens exceeding 20 ft. in length and not exceeding 45 ft. in length, or above 24 ins. in thickness (not being timber 8 ins. square),	-	27,739
				85,880 Same as in England	Same as in England	-	2,020

21,106, the load (50 cubic ft.), and further 61, the 120. As in 1826-27 - - -	685,724	As in 1826-27 - - -	8,816	21,106, the load (50 cubic ft.), and further, 61, the 120. As in 1826-27 - - -	26,954
Deals and Deal Ends - Cordage:	-	-	-	-	-
Wood imported: Buttens and Ends.	As in 1823-34 - - -	95,460	As in 1823-34 - - -	31,935	As in 1823-34 - - -
Deals and Deal Ends - Cordage:	As in 1826-27 - - -	566,182	As in 1826-27 - - -	12,890	As in 1826-27 - - -
Wood imported: Buttens and Ends.	As in 1823-34 - - -	91,067	As in 1823-34 - - -	34,600	As in 1823-34 - - -
Deals and Deal Ends - Cordage:	As in 1826-27 - - -	517,056	As in 1826-27 - - -	17,272	As in 1826-27 - - -
Wood imported: Buttens and Ends.	As in 1823-34 - - -	111,815	As in 1823-34 - - -	39,831	As in 1823-34 - - -
Deals and Deal Ends - Cordage:	As in 1826-27 - - -	612,792	As in 1826-27 - - -	15,565	As in 1826-27 - - -
Wood imported: Buttens and Ends.	As in 1823-34 - - -	102,940	As in 1823-34 - - -	39,916	As in 1823-34 - - -
Deals and Deal Ends - Cordage:	As in 1826-27 - - -	565,244	As in 1826-27 - - -	19,740	As in 1826-27 - - -
Wood imported: Buttens and Ends.	As in 1823-34 - - -	132,016	As in 1823-34 - - -	30,477	As in 1823-34 - - -
Deals and Deal Ends - Cordage:	As in 1826-27 - - -	564,089	As in 1826-27 - - -	18,018	As in 1826-27 - - -
Wood imported: Buttens and Ends.	As in 1823-34 - - -	144,340	As in 1823-34 - - -	30,160	As in 1823-34 - - -
Deals and Deal Ends - Cordage:	As in 1826-27 - - -	600,557	As in 1826-27 - - -	15,149	As in 1826-27 - - -
Wood imported: Buttens not from British Possessions in America.	As in 1823-34 - - -	-	-	-	332
	As in 1826-27 - - -	-	-	-	16,133

Bottles not from British Possessions in America.—Bottles to the 17th May the same as in 1833-34; from 18th to 25th June 1840, 5 per cent, additional on all duties on wood, and from 26th June as follows:-

† Duties on Goods entered Customs, reported 1st March 1831.

\* Duties on Goods entered Customs, reported 1st March 1831.

Year	Description of Duty.	Flagstaff and Flag-sticks.		Battalions.		Principal Rates.	Yield.	Excluded.
		Princip. Rate.	Yield.	Princip. Rate.	Yield.			
1890-41	Customs—cont. Wood imported—cont. Battalons not from British Possessions in America —cont.	Six £. in length and not exceeding 16 ft. in length, not above 7 ins. in width, and not above 2½ ins. in thickness, 10/- 7s. 6d. the 120. Ditto - 11. 7s. 6d. the 120 -	£	£	£	£	£	£
	Battalons from British Possessions in America. Battalons not from British Possessions in America.	Exceeding 16 ft. in length and not exceeding 21 feet in length, not above 7 ins. in width, and not exceeding 2½ ins. in thick- ness, 11. 12s. the 120. Ditto - 11. 12s. the 120 -						
	Battalons from British Possessions in America. Battalons not from British Possessions in America.	Exceeding 21 ft. in length and not exceeding 45 feet in length, not above 7 ins. in width, and not exceeding 2½ ins. in thick- ness, 21. 1s. the 120. Ditto - 21. 12s. the 120 -						
	Battalons from British Possession in America. Battalons not from British Possessions in America.	Exceeding 45 ft. in length, or above 2½ ins. in thickness (not being timber 8 ins. square), 22. 11s. 6d. the load (50 cubic ft.), and further 9/- the 120. Under 6 ft. in length, not above 7 ins. in width, and not exceed- ing 2½ ins. in thickness, 31. 1s. 6d. the 120. Ditto - " 9s. the 120 -						
	Battalons not from British Possessions in America.	Under 6 ft. in length, not above 7 ins. in width, and exceeding 24 ms. in thickness, 31. 3s. the 120. British Possessions in America.						

718

21. 11s. 6d. the load (30 cubic ft.) and further, of the 120.

*Battens from British Possessions in America—*

Of all sorts, exceeding 8 ft. in length, 14s. 3d. the 120.  
*Battens Ends not from British Possessions in America—*

Under 8 ft. in length, not above 7 ins. in width, and not exceeding 3½ ins. in thickness, 42. 12s. 11d. the 120.  
 Under 8 ft. in length, if exceeding 3½ ins. in thickness, 9d. 9s. 1d. the 120.

*Battens Ends from British Possessions in America—*

Of all sorts, under 8 ft. in length, 12s. 9d. the 120.

*Deals and from British Possessions in America—*

Rates to the 17th May the same as in 1832-34; from the 18th May to 25th June, 5 per cent. additional on all duties on wood; and from 20th June 1840, as follows:—

Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding 3½ ins. in thickness, 19f. 10s. 6d. the 120.

Ditto. - 2f. 11s. 6d. the 120.

Above 7 ins. in width, above 16 ft. in length, and not above 21 ft. in length, and not exceeding 3½ ins. in thickness, 22f. 15s. the 120.

Ditto. - 3f. 5s. the 120.

Above 7 ins. in width, and not exceeding 3½ ins. in thickness, 12 ins. in width, and not exceeding 3½ ins. in thickness, 8 ft. and not exceeding 12 ft. in length, 12f. 13s. 11d. the 120.

Exceeding 12 ft. in length, 13f. 4s. 6d. the 120. Exceeding 14 ft. and not exceeding 16 ft. in length, 17f. 7s. 6d. the 120.

Exceeding 16 ft. and not exceeding 18 ft. in length, 18f. 11s. 6d. the 120.

Exceeding 18 ft. and not exceeding 20 ft. in length, 19f. 11s. 6d. the 120.

Ditto. - 18s. the 120.

Battan Ends from British Possessions in America.

#### 1840-41 Customs:

Wood imported:

Deals not from British Possessions in America,

Rate to the 17th May the same as in 1832-34; from the 18th May to 25th June, 5 per cent. additional on all duties on wood; and from 20th June 1840, as follows:—

Above 7 ins. in width, being 6 ft. in length, and not above 16 ft. in length, and not exceeding 3½ ins. in thickness, 19f. 10s. 6d. the 120.

Ditto. - 2f. 11s. 6d. the 120.

Above 7 ins. in width, above 16 ft. in length, and not above 21 ft. in length, and not exceeding 3½ ins. in thickness, 22f. 15s. the 120.

Ditto. - 3f. 5s. the 120.

Above 7 ins. in width, and not exceeding 3½ ins. in thickness, 12 ins. in width, and not exceeding 3½ ins. in thickness, 8 ft. and not exceeding 12 ft. in length, 12f. 13s. 11d. the 120.

Exceeding 12 ft. in length, 13f. 4s. 6d. the 120. Exceeding 14 ft. and not exceeding 16 ft. in length, 17f. 7s. 6d. the 120.

Exceeding 16 ft. and not exceeding 18 ft. in length, 18f. 11s. 6d. the 120.

Exceeding 18 ft. and not exceeding 20 ft. in length, 19f. 11s. 6d. the 120.

Exceeding 20 ft. and not exceeding 22 ft. in length, 20f. 11s. 6d. the 120.

Exceeding 22 ft. and not exceeding 24 ft. in length, 21f. 11s. 6d. the 120.

Exceeding 24 ft. and not exceeding 26 ft. in length, 22f. 11s. 6d. the 120.

Exceeding 26 ft. and not exceeding 28 ft. in length, 23f. 11s. 6d. the 120.

Exceeding 28 ft. and not exceeding 30 ft. in length, 24f. 11s. 6d. the 120.

Year	Description of Duty.	England and Wales.		Scotland.		Principal Rates.	Yield	Yield
		Principal Rates	Yield	Principal Rates.	Yield			
1860-41	Customs—cont'd. Wood imported—cont'd. Deals not from British Possessions in America.	Above 7 ins. in width, above 21 ft. in length, and not above 45 ft. in length, and not above 3½ ins. in thickness, 4d. 11s. 6d. the 120. Above 45 ft. in length, or above 8½ ins. in thickness (not being timber 8 ins. square or square 8 ins. 11s. 6d. the land wood), 2d. 11s. 6d. the 120, (50 cubic ft.), and further 6d. the 120. Above 7 ins. in width, long 6 ft. in length, and not above 21 ft. in thickness, 4d. 16s. 6d. the 120. Above 7 ins. in width, exceeding 21 ft. in length and not exceeding 4 ins. in thickness, 6d. 1s. the 120.	15,475	Above 7 ins. in width, exceeding 18 ins. in width, and not exceeding 12 ins. in thickness, and not exceeding 4 ins. in thickness, 3d. 2d. the 120. Above 7 ins. in width, and not exceeding 12 ins. in width, and exceeding 4 ins. in thickness, and exceeding 20 ft. in length, 1d. 2d. the 120.	18,508	Exceeding 18 ft. in length, 1d. 10s. 7d. the 120. Exceeding 18 ft. and not exceeding 20 ft. in length, 2d. 1d. the 120. Above 7 ins. in width, and not exceeding 12 ins. in width, and exceeding 3½ ins. in thickness, 1d. 1s. the 120. Above 7 ins. in width, and not exceeding 12 ins. in width, and not exceeding 4 ins. in thickness, and not exceeding 20 ft. in length, 1d. 1s. the 120.	£	£
	Deals from British Possessions in America.	Same as in England.	1002,121	Deals from British Possessions in America.	Same as in England.	Deals from British Possessions in America : Of all sorts, exceeding 8 ft. in length, 18s. 6d. the 120. And further on all Deals and Deal Ends of the aforesaid lengths and thicknesses, but of the following widths :— Exceeding 12 ins. and not exceeding 15 ins., 25 per cent. additional. Exceeding 15 ins. and not exceeding 18 ins., 50 per cent. additional. Exceeding 18 ins. and not exceeding 21 ins., 75 per cent. additional. Exceeding 21 ins., 100 per cent. additional.	18,508	
	Deal Ends not from British Possessions in America.	18s. the 190	Deals not from British Possessions in America.	Deals not from British Possessions in America.	Deals not from British Possessions in America.			
	Deal Ends from British Possessions in America.	1l. 1d. 6d. the 120.	Ditto	Ditto	Ditto			
	Dial Ends from British Possessions in America.	1l. 1d. 6d. the 120.	Dial Ends from British Possessions in America.	Dial Ends from British Possessions in America.	Dial Ends from British Possessions in America.			

Description.		Rate.		Quantity.		Value.	
1841-42	Cordwain— Wood imported: Hatters and Ends.	A. as in 1840-41	-	-	120,531	As in 1840-41	-
	Deal and Deal Ends.	Deito	-	-	530,547	Deito	-
1842-43	Cordwain— Wood imported: Hatters and Ends.	Deito	-	-	*	Deito	-
	Cordwain— Wood imported: Hatters and Ends.	Deito	-	-	*	Deito	-
1847-48	Cordwain—Spirits Run, imported from British Possessions.	Deito	-	-	From 1848-44 to 1846-47 the rates were uniform throughout the United Kingdom.	Deito	-
	Unenumerated, unsweetened, imported from British Possessions in America.	Deito	-	-	8s. 10d. per proof gallon to 10th May, and 8s. 1d. per proof gallon from 11th May.	Deito	-
1848-49	Cordwain—Spirits. Run, imported from British Possessions.	Deito	-	-	8s. 7d. per proof gallon to 18th August, and 8s. 2d. per proof gallon from 14th August.	Deito	-
	Rum, imported from British Possessions.	Deito	-	-	4s. 5d. per good gallon to 13th August, and 3s. per proof gallon from 14th August.	Deito	-

The separate Returns for England, Scotland, and Ireland, for this portion of the year 1847-48 during which the

The year in the calendar year 1977, the information not being available for the financial year,

Year.	Description of Dist.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	*Yield.	Principal Rates.	*Toll.	Principal Rates.	*Yield.
		£	£	£	£	£	£
1848-49	Custos—Spirits—cont. Unmanufactured, Un- sweetened, imported from British Posses- sions in America. Rum Shrub, imported from British Posse- ssions.	8s. 7d. per proof gallon to 13th August, and 8s. 9d. per proof gallon from 14th August. Ditto    -    -    -    -	825 274	4s. per proof gallon to 13th August, and 4s. per proof gallon from 14th August. Ditto    -    -    -	4 82	8s. 5d. per proof gallon to 13th August, and 8s. per proof gallon from 14th August. Ditto    -    -    -	— 18
1849-50	Custos—Spirits: Rum, imported, from British Possessions. Unmanufactured, Un- sweetened, imported from British Posses- sions in America. Rum Shrub, imported from British Posse- ssions.	8s. 9d. per proof gallon Ditto    -    -    -    -	1,082,515 383	4s. per proof gallon Ditto    -    -    -	50,012 129	3s. per proof gallon Ditto    -    -    -	27,386 —
1850-51	Custos—Spirits: Rum, imported, from British Possessions. Unmanufactured, Un- sweetened, imported from British Posses- sions in America. Rum Shrub, imported from British Posse- ssions.	8s. 9d. per proof gallon Ditto    -    -    -    -	1,034,294 619	4s. per proof gallon Ditto    -    -    -	40,248 73	3s. per proof gallon Ditto    -    -    -	24,982 —
1851-52	Custos—Spirits: Rum, imported, from British Possessions. Unmanufactured, Un- sweetened, imported from British Posses- sions in America. Rum Shrub, imported from British Posses- sions.	8s. 9d. per proof gallon Ditto    -    -    -    -	1,068,138 524	4s. per proof gallon Ditto    -    -    -	33,979 10	3s. per proof gallon Ditto    -    -    -	23,745 —
			360	Ditto    -    -    -	208	Ditto    -    -    -	11

1852-53	Customs—Spirits:	Rum, imported from British Possessions.	8s. 2d. per proof gallon	-	1,042,510	4s. per proof gallon	-	36,294	3s. per proof gallon	-	24,712
	Unsweetened,	Ditto	-	-	884	Ditto	-	15	Ditto	-	-
	Unsweetened, imported from British Possessions in America.	Ditto	-	-	851	Ditto	-	190	Ditto	-	5
	Rum, Shrub, imported from British Possessions.	Ditto	-	-	-	-	-	-	-	-	-
1853-54	Customs—Spirits:	Rum, imported from British Possessions.	8s. 2d. per proof gallon	-	1,184,905	4s. per proof gallon to 19th August, and 5s. per proof gallon from 20th August.	-	40,062	3s. per proof gallon to 19th August, and 3s. 4d. per proof gallon from 20th August.	-	27,890
	Unsweetened, Unsweetened, imported from British Possessions in America.	Ditto	-	-	132	Ditto	-	-	Ditto	-	-
	Rum, Shrub, imported from British Possessions.	Ditto	-	-	244	Ditto	-	135	Ditto	-	-
1854-55	Customs—Spirits:	Rum, imported from British Possessions.	8s. 2d. per proof gallon	-	1,286,380	5s. per proof gallon to 7th May, and 6s. per proof gallon from 8th May, and a further 4d. additional in certain cases.	-	43,722	3s. 8d. per proof gallon to 7th May, and 4s. 4d. per proof gallon from 8th May.	-	24,390
	Unsweetened, Unsweetened, imported from British Possessions in America.	Ditto	-	-	70	Ditto	-	-	Ditto	-	-
	Rum, Shrub, imported from British Possessions.	Ditto	-	-	296	Ditto	-	165	Ditto	-	-
1855-56	Customs—Spirits:	Rum, imported from British Possessions.	8s. 2d. per proof gallon	-	1,292,087	6s. per proof gallon to 19th April, and 8s. 2d. per proof gallon from 20th April. (As in England and Wales.)	-	42,073	4s. 4d. per proof gallon to 19th April, and 6s. 4d. per proof gallon from 20th April.	-	25,066
	Unsweetened, Unsweetened, imported from British Possessions in America.	Ditto	-	-	211	Ditto	-	16	Ditto	-	-
	Rum, Shrub, imported from British Possessions.	Ditto	-	-	274	Ditto	-	192	Ditto	-	8

\* The yield is for the calendar years 1852 to 1855, the information not being available for the financial year.

Year.	Description of Duty	England and Wales		Scotland		Excess
		Principal Rates	*Yield	Principal Rates	*Yield	
1854-57	Cod-liver—Spirits:					
	Burnt, imported from British Possessions.	8s. 2d. per proof gallon	-	1,297,618 £	8s. 2d. per proof gallon (as in England and Wales).	-
1857-58	Unmanufactured, Unswallowed, imported from British Possessions in America.	Ditto	-	854	Ditto -	-
	Burnt, Shirred, imported from British Possessions.	Ditto	-	-	Ditto -	-
1858-59	Cod-liver—Spirits:					
	Burnt, imported from British Possessions.	8s. 2d. per proof gallon	-	1,289,534	8s. 2d. per proof gallon (as in England and Wales).	-
1859-60	Unmanufactured, Unswallowed, imported from British Possessions in America.	Ditto	-	704	Ditto -	-
	Burnt, Shirred, imported from British Possessions.	Ditto	-	-	Ditto -	-
1860-61	Cod-liver—Spirits:					
	Burnt, imported from British Possessions.	8s. 2d. per proof gallon	-	1,365,682	8s. 2d. per proof gallon (as in England and Wales).	-
1861-62	Unmanufactured, Unswallowed, imported from British Possessions in America.	Ditto	-	-	Ditto -	-
	Burnt, Shirred, imported from British Possessions.	Ditto	-	-	Ditto -	-
1862-63	Cod-liver—Spirits:					
	Burnt, imported from British Possessions.	8s. 2d. per proof gallon	-	1,345	8s. 4d. per proof gallon (as April and 8s. 2d. per proof gallon from 1st April (as in Great Britain)).	-
1863-64	Unmanufactured, Unswallowed, imported from British Possessions in America.	Ditto	-	-	Ditto -	-
	Burnt, Shirred, imported from British Possessions.	Ditto	-	-	Ditto -	-

From 1859-60 the rates have been uniform throughout the United Kingdom.

\* The yield is for the calendar years 1854 to 1858 the information not being available for the financial years.

## EXCISE DUTIES.

Note.—The amounts of "Yield" entered in this Return are, with a few exceptions in certain years, those of Net Receipt, i.e., the gross amount of duty received within the year, less the repayments, drawbacks, and other allowances to taxpayers within the year. Where Net Receipt figures were not available the amount of duty charged has been entered and the fact noted against the entries in the Return. The difference in these cases between "net receipt" and "duty charged" is but slight, and would have practically no effect on the comparability of the figures.

Year.	Description of Duty	England and Wales			Scotland			Ireland
		Principal Rates	Duties	Principals Rates	Yield	Principals Rates	Yield	
1828-29 (Year ended 31st Dec. 1829).	Biscuit Anothes	-	218,697 Biscuits, &c., 1d.; Wheat, 2d., on every 20lb. of purchase money. Imported goods, 10s. per cent. Great Britain only -	Same as in England	-	14,423 Estates, &c., 6d. t. chancery, Hd.; Wood, 2d. on every 20lb. of purchase money. Imported goods, 10s. per cent. Great Britain only -	6,088 Ditto -	
	Beer	-	Ditto -	-	-	83,411 Ditto -	-	
	Bacon and Bacon	-	Ditto -	-	-	7,480 Ditto -	-	
	Candles	-	Ditto -	-	-	19,101 Ditto -	-	
	Cigar and Porry	-	Ditto -	-	-	74 Ditto -	-	
	Glass	-	Ditto -	-	-	-	-	
	Fine	-	Ditto -	-	-	-	-	
	Other Kind	-	Ditto -	-	-	-	-	
	H. spce	-	England only -	-	-	-	-	
	Paper	-	1st Class, 3d. per lb. 2nd Class, 1d. per lb. Glass, 1f. 1s. per ton, 1l. 18s. per cwt. Parchment, made of 1st class paper, 1f. 6s. per cwt., undu- e of 2nd class paper, 1f. 6s. per cwt.	England only - Same as in England	-	England only - 1st Class, 3d. per lb., 2nd Class, 1d. per lb. Glass, 1f. 1s. per ton, 1l. 18s. per cwt. Parchment, 30s. per cwt., or charge per engine 1f. 6s. did. per cwt. of 100 cwt.	10,639 64,300	
	Printed Goods,	Great Britain only -	-	Great Britain only -	-	100,169 At 3d. per month per table	-	1,498
	Silk and Cotton	1d. per square yard	-	Same as in England	-	-	-	
	Paper for hangings.	-	405,898	-	-	-	-	
	Soap	Great Britain only -	-	Great Britain only -	-	1,040,738 Part of Year 6s. 2d. remainder 2,248,658	117,696 340,055	Great Britain only -
	Spirits (Home made)	1f. 8d. per gallon	-	2s. 4d. 1/2 per gallon	-	2s. 4d. 1/2 per gallon	684,460	2s. 4d. 1/2 per gallon.

Year.	Description of Merch.	England and Wales.		Scotland.		Ireland.
		Principal Ports.	Yield.	Principal Ports.	Yield.	
1823-24	Eriea—cont.					
—sent.	Starch -	-				
	Sons Bottles -	-				
	Sweets and Mead -	-				
	Vinegar -	-				
	Wine -	-				
	Hides and Skins -	-				
	Great Britain only -	-		Great Britain only -	-	
	Ditto -	-		Ditto -	-	
	11. 12s. 8d. per barrel	-		Same as in England	-	
	4d. per gallon	-		Ditto -	-	
	Great Britain only -	-		Great Britain only -	-	
	Skins for Gloves and Boots,	-				
	11d. per lb. -					
	Goat Skins tanned with Sheepskin, 6d. per dozen	-				
	Sheep Skins for Boots, 2s. 3d.	-				
	per dozen -					
	Other Skins, 6d. per lb. -					
	Horse Hides, 1s. 6d. per hide -					
	Cow Hides, 9s. per hide -					
	Kips, Calf, and Seal Skins, 1½d. per lb. -					
	Sheep Calf Skins with hair on, 3s. per dozen -					
	Sheep Calf Skins without hair, Dog and Kid Skins, 1s. per dozen -					
	Buck and Doe Skins, 6d. per lb. -					
	Goat and Beaver Skins, 2s. per dozen -					
	Sheep and Lamb Skins, 1½d. per lb. -					
	Sheep and Lamb Skins dressed in oil, 3d. per lb. -					
	Other Skins dressed in oil, 6d. per lb. -					
	Vellum, 3s. 6d. per dozen -					
	Parchment, 1s. 9d. per dozen -					
	Manufactured or raised in England, 2s. per hundred	-				
	Salt -	-				

analysis of strong-sulfuric acid solution in the glass centrifuge in 1876. I. Isotopes of sulfur and their distribution in all the components of aqueous ionic

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Total.	Principal Rates.	Total.	Principal Rates.	Total.
1825-26 —contd.	Excise—contd. *Glass	Flint—6d. £s. per cwt. to 5th July 1825. From 5th July 1825, 13L 10s. per 1,000 lbs. of materials used in manufacture and 6d. per lb., addition on manufactured glass in certain cases. Other Glass.—Various rates according to kind and quality. England only Great Britain only	£ 326,348	Same as in England	£ 80,960	*Flint Glass Duty same as in Great Britain.	£ 3,902
	Hops Printed Goods (Silks and Cottons)	England only Great Britain only	208,992 188,280	England only— Great Britain only	— —	England only— Great Britain only	— —
	Soap	Ditto	1,039,890	Ditto	—	Ditto	—
	Spirits (Home made)	11s. 4d. per gallon Great Britain only	2,111,808 75,321	2s. 4d. 2½ per gallon Great Britain only	— —	2s. 4d. 2½ per gallon Great Britain only	— —
	Starch	Ditto	4,508	Ditto	—	Ditto	—
	Stone Bottles	11. 12s. 8d. per barrel	4,519	Same as in England	—	12	—
	†Sweets and Mead	—	—	—	—	31	—
	†Vinegar	6d. per gallon Great Britain only	9,967 9,508	Ditto	—	Mead, 4d. per gallon 3s. per barrel of 30 gallons Great Britain only	76 273 450
	‡Wines	—	—	—	—	—	—
1826-27	Anthonys	As in 1823-24	222,118	As in 1823-24	—	20,038	As in 1823-24
	Base	Great Britain only	3,209,615	Great Britain only	—	108,803	Great Britain only
	Buckles and Tillas	Ditto	445,748	Ditto	—	16,549	Ditto
	Carolina	Ditto	448,739	Ditto	—	32,059	Ditto
	*Gloss	Flint Glass—12L 10s. per 1,000 lbs. of materials used in manufacture, and 6d. per lb. additional on mammelated glass in certain cases. Other Glass.—Various rates according to kind and quality. England only	561,970	Same as in England	—	100,168	Flint Glass, same as in Great Britain.
	Hops	—	—	—	—	101,760	England only
						—	England only



Year.	Description of Day.	England and Wales		Toll.	Registration Dates	Toll.
		Principal Ports	Toll			
1828-29 —cont.	Kerosine—cont. Printed Goods (Cottons) Soap Spirits (Home made) Starch Stone Bottles	Great Britain only Ditto 7s. per gallon Great Britain only Ditto	£ 408,747 1,085,010 2,110,102 88,753 3,349	Great Britain only Ditto 2s. 10d. per gallon Great Britain only Ditto	£ 247,494 125,746 1,284,286 394 56	Great Britain only Ditto 2s. 10d. per gallon Great Britain only Ditto
1829-30	Auctions Beer Bricks and Tiles Candles Hops Printed Goods (Cottons) Soap Spirits (Home made) Starch Stone Bottles	As in 1828-24 Great Britain only Ditto Ditto England only Great Britain only Ditto 7s. per gallon Great Britain only Ditto	£ 229,172 2,081,500 354,636 407,102 292,838 303,700 1,028,180 2,029,199 67,390	As in 1828-24 Great Britain only Ditto Ditto England only Great Britain only Ditto 2s. 10d. per gallon Great Britain only Ditto	£ 18,283 73,034 6,772 23,559 — 246,561 123,730 1,274,266 —	As in 1828-24 Great Britain only Ditto Ditto England only Great Britain only Ditto 2s. 10d. per gallon Great Britain only Ditto
1830-31	Auctions *Beer Bricks and Tiles Candles Hops Printed Goods (Cottons)- Soap Spirits (Home made) Starch Stone Bottles	As in 1828-24 Great Britain only Ditto Ditto England only Great Britain only Ditto 7s. 7s. 6d. per gallon Great Britain only Ditto	£ 200,464 2,982,835 340,096 458,673 118,912 297,264 1,110,082 2,286,469 81,639 2,520	As in 1828-24 Great Britain only Ditto Ditto England only Great Britain only Ditto 2s. 10d. 3s. 4d. per gallon Great Britain only Ditto	£ 23,407 62,387 7,413 23,830 — 272,566 183,038 1,403,886 3,194 102	As in 1828-24 Great Britain only Ditto Ditto England only Great Britain only Ditto 2s. 10d. 3s. 4d. per gallon Great Britain only Ditto
1831-32	Auctions Bricks and Tiles *Candles Hops †Printed Goods (Cottons) Soap	As in 1828-24 Great Britain only Ditto England only Great Britain only Ditto	£ 190,411 353,615 445,988 148,585 —	As in 1828-24 Great Britain only Ditto England only Great Britain only Ditto	£ 17,935 9,622 24,721 — 56,908 118,303	As in 1828-24 Great Britain only Ditto England only Great Britain only Ditto

Spirits (Home made)	7s. 6d. per gallon	1,934,579	3s. 4d. per gallon	1,408,832	3s. 4d. per gallon	1,781,694
Starch	- Great Britain only	- 77,852	- Great Britain only	- 933	- Great Britain only	-
Stone Bottles	-	- 2,934	- Ditto	- 100	- Ditto	-
Auctions	As in 1823-24	199,241	As in 1823-24	17,756	As in 1823-24	10,210
Briks and Tiles	- Great Britain only	- 315,644	- Great Britain only	- 9,613	- Great Britain only	-
Ditto	-	-	Ditto	-	Ditto	-
			(arrears)	-		
Candles	-	- 40,784	- England only	-	- England only	-
Hops	-	- 294,329	-	-	-	-
			(arrears)	-		
Pictorial Goods (Cottons)	Great Britain only	- 3,372	Great Britain only	-	Great Britain only	-
Ditto	-	- 1,054,039	Ditto	-	Ditto	-
Soup	- 7s. 6d. per gallon	- 2,054,039	- 3s. 4d. per gallon	- 182,190	- 3s. 4d. per gallon	- 1,753,894
Spirits (Home made)	- Great Britain only	- 87,110	- Great Britain only	- 1,053,215	- Great Britain only	-
Starch	-	-	Ditto	-	Ditto	-
Stone Bottles	-	- 3,420	-	-	-	-
				- 138	-	
Auctions	As in 1823-24	213,435	As in 1823-24	17,455	As in 1823-24	9,765
Briks and Tiles	- Great Britain only	- 297,714	- Great Britain only	- 7,404	- Great Britain only	-
Hops	- England only	- 298,817	- England only	-	- England only	-
		- 770,650	- Great Britain only	-	- Great Britain only	-
Soup	-	- 2,368,870	- 3s. 4d. per gallon	- 101,080	- 3s. 4d. per gallon	- 1,511,917
Spirits (Home made)	- 7s. 6d. per gallon	- 89,844	- Great Britain only	- 1,477,074	- Great Britain only	-
Starch	-	-	Ditto	-	Ditto	-
Stone Bottles	-	- 3,428	-	-	-	-
				- 136	-	
Auctions	As in 1823-24	220,242	As in 1823-24	21,515	As in 1823-24	11,293
Briks	- Great Britain only	- 304,269	- Great Britain only	- 7,642	- Great Britain only	-
Hops	- England only	- 65,480	- England only	-	- England only	-
		- 2,284,809	- 3s. 4d. per gallon	- 81,263	- 3s. 4d. per gallon	-
Soup	- Great Britain only	- 87,922	- Great Britain only	- 1,507,463	- Great Britain only	- 1,404,835
Spirits (Home made)	-	-	Ditto	-	Ditto	-
Starch	-	-	-	-	-	-
Stone Bottles	-	-		- 86	-	
Auctions	As in 1823-24	211,896	As in 1823-24	19,615	As in 1823-24	10,512
Briks	- Great Britain only	- 89,213	- Great Britain only	- 8,561	- Great Britain only	-
Hops	- England only	- 324,792	- England only	-	- England only	-
		- 698,803	- Great Britain only	-	- Great Britain only	-
Soup	- Great Britain only	- 2,155,511	- 3s. 4d. per gallon	- 73,880	- 3s. 4d. per gallon	-
Spirits (Home made)	-	-	Ditto	-	Ditto	-
				- 1,437,498	- 3s. 4d. per gallon	- 1,426,198

\* Due to appear 10th October 1860.

† Due to appear 1st January 1861.

‡ Due to appear 2nd May 1861.

§ Due to appear 1st October 1861.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Basis.	Yard.	Principal Basis.	Yard.	Principal Basis.	Yard.
1836-37	Excise—contd.						
	Auctions	As in 1829-34	-	250,317	As in 1829-34	22,006	As in 1829-34
	Brecks	Great Britain only	-	465,180	Great Britain only	9,732	Great Britain only
	Hops	England only	-	402,290	England only	-	England only
	Soap	Great Britain only	-	681,168	Great Britain only	-	Great Britain only
	Spirits (Home made)	7s. 6d. per gallon	-	2,390,880	8s. 4d. per gallon	1,394,555	2s. 4d. per gallon
1837-38	Auctions	As in 1829-34	-	940,635	As in 1829-34	20,618	As in 1829-34
	Brecks	Great Britain only	-	429,801	Great Britain only	9,468	Great Britain only
	Hops	England only	-	844,894	England only	-	England only
*Post, Horse, Duty and Licences,	Duty	London, 7s. 6d.; Duty, 1½d.	-	206,343	Same as in England	19,082	Licenses, 2d. 2s. per annum
	Licences,	per horse per mile; 1s. to 2s. 6d. per horse per journey, according to time or distances, or one-fifth of the sum charged for letting.	-	660,876	Great Britain only	1,462,500	2s. 4d. per gallon
	Soda	-	-	2,188,290	8s. 4d. per gallon	-	2s. 4d. per gallon
	Spirits (Home made)	-	-	248,038	As in 1829-34	25,508	As in 1829-34
1838-39	Auctions	As in 1829-34	-	410,833	Great Britain only	7,512	Great Britain only
	Brecks	Great Britain only	-	302,066	England only	-	England only
	Hops	England only	-	221,291	As in 1827-38	12,976	As in 1827-38
*Post, Horse, Duty and Licences,	Duty	As in 1827-38	-	782,043	Great Britain only	76,987	Great Britain only
	Licences,	Great Britain only	-	2,620,025	8s. 4d. per gallon	1,437,925	2s. 4d. per gallon
	Soda	-	-	2,520,025	8s. 4d. per gallon	-	2s. 4d. per gallon
	Spirits (Home made)	-	-	2,520,025	8s. 4d. per gallon	-	2s. 4d. per gallon
1839-40	Auctions	As in 1829-34	-	263,567	As in 1829-34	21,018	As in 1829-34
	Brecks	Great Britain only	-	450,477	Great Britain only	12,090	Great Britain only
	Hops	England only	-	239,079	England only	-	England only
*Post, Horse, Duty and Licences,	Duty	As in 1827-38	-	200,139	As in 1827-38	19,125	As in 1827-38
	Licences,	Great Britain only	-	700,650	Great Britain only	82,284	Great Britain only
	Soda	-	-	2,520,025	8s. 4d. per gallon	1,437,925	2s. 4d. per gallon
	Spirits (Home made)	-	-	2,520,025	8s. 4d. per gallon	-	2s. 4d. per gallon

1840-41	Auctions	-	-	-	283,455	Same <sup>as</sup> in England	-	-	19,514	As in 1823-24, with an additional duty of £1 per cent. on all foreign duties from 1st May 1820.	18,297
	Bricks	-	-	-	304,881	Great Britain only	-	-	18,408	Great Britain only	-
	Hops	-	-	-	341,440	England only	-	-	19,518	England only	-
	Post Horse Duty and Licences.	-	-	-	107,119	As in 1827-38	-	-	-	As in 1827-38	+281
	Soup	-	-	-	726,701	Great Britain only	-	-	78,004	Great Britain only	-
	Spirits (Home made)	-	-	-	2,028,287	3s. 4d.-3s. 8d. per gallon	-	-	1,441,203	3s. 4d.-2s. 8d. per gallon	-
1841-42	Auctions	-	-	-	277,575	As in 1840-41	-	-	30,840	As in 1840-41	18,344
	Bricks	-	-	-	481,256	Great Britain only	-	-	11,762	Great Britain only	-
	Hops	-	-	-	69,056	England only	-	-	-	England only	-
	Post Horse Duty and Licences.	-	-	-	181,517	As in 1827-38	-	-	18,347	As in 1827-38	-
	Soup	-	-	-	732,212	Great Britain only	-	-	82,036	Great Britain only	-
	Spirits (Home made)	-	-	-	2,706,216	3s. 8d. per gallon	-	-	1,507,280	2s. 8d. per gallon	-
1842-43	Auctions	-	-	-	258,085	As in 1840-41	-	-	19,839	As in 1840-41	18,902
	Bricks	-	-	-	883,701	Great Britain only	-	-	9,350	Great Britain only	-
	Hops	-	-	-	260,979	England only	-	-	-	England only	-
	Post Horse Duty and Licences.	-	-	-	162,437	As in 1827-38	-	-	17,020	As in 1827-38	-
	Soup	-	-	-	748,424	Great Britain only	-	-	79,579	Great Britain only*	-
	Spirits (Home made)	-	-	-	2,618,631	3s. 8d. per gallon	-	-	1,387,263	2s. 8d.-3s. 8d. per gallon	-
1843-44	Auctions	-	-	-	249,580	As in 1840-41	-	-	21,094	As in 1840-41	12,186
	Bricks	-	-	-	345,177	Great Britain only	-	-	7,034	Great Britain only	-
	Hops	-	-	-	346,286	England only	-	-	-	England only	-
	Post Horse Duty and Licences.	-	-	-	149,751	As in 1827-38	-	-	16,654	As in 1827-38	+425
	Soup	-	-	-	808,683	Great Britain only	-	-	83,530	Great Britain only	-
	Spirits (Home made)	-	-	-	2,038,798	3s. 8d. per gallon	-	-	1,406,638	3s. 8d.-2s. 8d. per gallon	-
L 1844-45	Auctions	-	-	-	971,900	As in 1840-41	-	-	20,025	As in 1840-41	18,416
	Bricks	-	-	-	429,183	Great Britain only	-	-	10,722	Great Britain only	-
	Hops	-	-	-	244,822	England only	-	-	-	England only	-

\* Amount of Duty Charged. Yet Receipt not available.

\*\* Dutied from 1st January to 1847.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates	Trial	Principal Rates	Trial	Principal Rates	Trial
1844-45	Enrol.—cont. Post Horse Duty and Licences.	As in 1837-38	-	130,383 830,902 2,694,000	As in 1837-38 Great Britain only 3s. 8d. per gallon	-	17,324 87,704 1,282,902
—cont.	Soup Spirits (Home made)	Great Britain only 7s. 10d. per gallon	-	-	Great Britain only 3s. 8d. per gallon	-	- Great Britain only 2s. 8d. per gallon
1845-46	* Auctions Bricks Hops Post Horse Duty and Licences.	As in 1840-41 Great Britain only England only As in 1837-38	-	70,486 545,202 257,447 155,193	As in 1840-41 Great Britain only England only As in 1837-38	-	6,404 16,605 — 19,408
	Soup Spirits (Home made)	Great Britain only 7s. 10d. per gallon	-	871,170 2,859,040	Great Britain only 3s. 8d. per gallon	-	92,396 1,708,349
1846-47	Bricks Hops Post Horse Duty and Licences.	Great Britain only England only As in 1837-38	-	619,732 280,265 157,176	Great Britain only England only As in 1837-38	-	18,670 — 30,323
	Soup Spirits (Home made)	Great Britain only 7s. 10d. per gallon	-	805,560 2,847,270	Great Britain only 3s. 8d. per gallon	-	96,480 1,613,490
1847-48	Beefs Hacking Carriages, Duly and Licences.	Great Britain only London only	-	601,815 129,032	Great Britain only London only	-	19,514 —
	Hops Post Horse Duty and Licences.	England only As in 1837-38	-	440,408 145,385	England only As in 1837-38	-	— 20,481
	* Railways + Stage Carriages, Duty and Licences.	Great Britain only Ditto	-	60,304 109,857	Great Britain only Ditto	-	1,644 †1,830
	Soup Spirits (Home made)	Ditto 7s. 10d. per gallon	-	705,982 2,612,978	Ditto 3s. 8d. per gallon	-	100,666 1,038,894

1848-49 a 0.81	Bricks - Huckney Carriages, Duty and Licences.	Great Britain only - London only -	-	445,673 £70,919	Great Britain only - London only -	-	-	10,173 —	Great Britain only - London only -	-
	Hops - Post Hoses Duty and Licences.	England only - As in 1837-38	-	302,081 139,901	England only - As in 1837-38	-	-	17,563 —	England only - As in 1845-46	-
1849-50	Batteries - Stage Carriages, Duty and Licences.	Great Britain only - Ditto -	-	216,315 £169,884	Great Britain only - Ditto -	-	-	13,915 £15,298	Great Britain only - Ditto -	-
	Soup - Spirits (Home made)	Ditto - 7s. 10d. per gallon -	-	383,945 2,659,579	Ditto - 3s. 8d. per gallon -	-	-	106,577 1,200,211	Ditto - 2s. 8d. per gallon -	-
	Bricks - Huckney Carriages, Duty and Licences.	Great Britain only - London only -	-	444,502 £70,580	Great Britain only - London only -	-	-	11,900 —	Great Britain only - London only -	-
	Hops - Post Hoses Duty and Licences.	England only - As in 1837-38	-	205,983 181,242	England only - As in 1837-38	-	-	17,079 —	England only - As in 1845-46	-
1850-51	Railways - Stage Carriages, Duty and Licences.	Great Britain only - Ditto -	-	217,139 £169,327	Great Britain only - Ditto -	-	-	18,345 £14,958	Great Britain only - Ditto -	-
	Soup - Spirits (Home made)	Ditto - 7s. 10d. per gallon -	-	910,216 2,927,084	Ditto - 3s. 8d. per gallon -	-	-	115,804 1,725,586	Ditto - 2s. 8d. per gallon -	-
	Bricks - Huckney Carriages, Duty and Licences.	Great Britain only - London only -	-	582,797	Great Britain only - London only -	-	-	—	Great Britain only - London only -	-
	Hops - Post Hoses Duty and Licences.	England only - As in 1837-38	-	307,077 129,637	England only - As in 1837-38	-	-	17,380 —	England only - As in 1845-46	-
1851-52	Railways - Stage Carriages, Duty and Licences.	Great Britain only - Ditto -	-	229,448 £186,062	Great Britain only - Ditto -	-	-	21,767 £15,180	Great Britain only - Ditto -	-
	Soup - Spirits (Home made)	Ditto - 7s. 10d. per gallon -	-	941,191 2,953,001	Ditto - 3s. 8d. per gallon -	-	-	124,380 1,855,811	Ditto - 2s. 8d. per gallon -	-
	Huckney Carriages, Duty and Licences.	London only - England only -	-	995,444 426,028	London only - England only -	-	-	—	London only - England only	-

\* Duty repealed in 1843

† Transferred from Stamp to Excise Revenue in 1847.

‡ A section of Duty charged. See Board's report, 23rd May 1840.

Year.	Description of Duty	England and Wales.		Scotland		Ireland.	
		Principal Rate.	Yield.	Principal Rate.	Yield.	Principal Rate.	Yield.
1831-32 —cont.	Excise—cock, Post Horse Duty and Licences.	As in 1837-38	-	*138,131	As in 1837-38	-	*17,450
	Railways.	Great Britain only	-	265,875	Great Britain only	-	21,458
	Ditto	Ditto	-	*912,883	Ditto	-	*16,709
	Stage Carriages, Duty and Licences.	Ditto	-	927,933	Ditto	-	115,175
	Sap Spirits (Home made)	7s. 10d. per gallon	-	*8,085,390	3s. 8d. per gallon	-	1,785,915
	Hawking Carriages, Duty and Licences.	London only	-	*83,682	London only	-	-
1832-33	Horses	England only	-	231,390	England only	-	*18,705
	Post Horse Duty and Licences.	As in 1837-38	-	*135,373	As in 1837-38	-	-
	Railways.	Great Britain only	-	939,380	Great Britain only	-	20,359
	Stage Carriages, Duty and Licences.	Ditto	-	*911,525	Ditto	-	*15,985
	Sap Spirits (Home made)	Ditto	-	1,006,443	Ditto	-	119,003
		7s. 10d. per gallon	-	*8,085,135	3s. 8d. per gallon	-	1,806,424
1833-34	Hawking Carriages, Duty and Licences.	London only	-	*74,700	London only	-	-
	Horses	England only	-	440,578	England only	-	-
	Post Horse Duty and Licences.	As in 1837-38 to 30th August 1833, but from 30th August 1833.	-	*171,322	Same as in England	-	*23,029
	Licence :						
	Keeping one horse or carriage,						
	7l. 10s. per annum.						
Not exceeding :							
2 horses or 2 carriages,							
4 horses or 3 carriages,							
20s.							
8 horses or 6 carriages,							

	12 horses or 9 carriages, 40 <i>lb.</i> 16 horses or 12 carriages, 30 <i>lb.</i> 20 horses or 15 carriages, 60 <i>lb.</i>	Exceeding 15 carriages, 70 <i>lb.</i> Exceeding 20 horses, then for every additional number of 10 horses, and for every additional number less than 10 over and above 20 or any other multiple of 10 horses, the further addi- tional duty of 1 <i>lb.</i>	Great Britain only - Ditto -	*281,409 *197,404	Great Britain only - Ditto -	*21,887 *15,555	Great Britain only - Ditto -	-
	Railways - Stage Carriages, and Licences. +Soap - Spirits (Home made)	Ditto -	Ditto -	860,370 8,384,630	Ditto - 8 <i>s.</i> 8 <i>d.</i> -4 <i>s.</i> per gallon	24,647 1,989,939	Ditto - 2 <i>s.</i> 8 <i>d.</i> -3 <i>s.</i> 4 <i>d.</i> per gallon	1,479,964
1834-55 Over- -ended 31st Mar. 1835.	Hackney Carriages, Duty and Licences. Post-Horses, Licences Balloons -	London only - England only - As in 1832-54 Great Britain only -	*62,361 271,911 *126,589 *373,681	London only - England only - As in 1832-54 Great Britain only - including Scotland, *170,647	London only - England only - As in 1832-54 Great Britain only - Ditto -	-	London only - England only - As in 1832-54 Great Britain only - Included in England. *18,748	-
	Stage Carriages, Duty and Licences. Spirits (Home made).	Ditto -	Ditto -	*7,006,864 Including Scotland.	4 <i>s.</i> 8 <i>d.</i> -5 <i>s.</i> 8 <i>d.</i> per gallon	*16,206 *15,366	Ditto - 8 <i>s.</i> 4 <i>d.</i> -4 <i>s.</i> per gallon	2,289,067
M 2	Hackney Carriages, Duty and Licences. Hops - Post-Horses, Licences -	London only - England only - As in 1832-54	*72,388 81,572 *115,978	London only - England only - As in 1832-54	-	-	London only - England only - As in 1832-54	-

\* Amount of duty charged. Not exact if not divisible.

† Duty received on July 1833.

‡ Separate amounts of duty for England and Scotland not available.

Year.	Description of Duty	England and Wales.		Scotland.		Ireland.	
		Principal Batt.	Principals Batt.	£	£	Principals Batt.	£
1855-56 —cont.	Excise—ent. Railways	Great Britain only	—	*329,791 including Scotland 413,654	Great Britain only	—	—
	Stage Carriages, Duty and Licences. Spirits (Home made)	Ditto	—	—	Ditto	—	—
1856-57	Stage Carriages, Duty and Licences. Spirits (Home made)	7s. 10d.—8s. per gallon	—	55,691,425 including Scotland	6s.—7s. 10d.—8s. per gallon	—	2,186,404
	Hackney Carriages, Duty and Licences. Hops	London only	—	180,039	London only	—	—
1857-58	Post Horses, Licences	England only	—	712,035	England only	—	—
	+Race Horses	As in 1853-54	—	*115,453	As in 1853-54	—	—
1858-59	Railways	Great Britain only	—	306,245	Great Britain only	—	—
	Stage Carriages, Duty and Licences.	Ditto	—	*115,514	Ditto	—	—
1859-60	Spirits (Home made)	8s. per gallon	—	3,429,108	8s. per gallon	—	2,509,595
	Hackney Carriages, Duty and Licences.	London only	—	*185,542	London only	—	—
1860-61	Hops	England only	—	477,045	England only	—	—
	Post Horses, Licences	As in 1853-54	—	*117,901	As in 1853-54	—	—
1861-62	+Race Horses	Great Britain only	—	5,234	Great Britain only	—	—
	Railways	Ditto	—	380,991	Ditto	—	—
1862-63	Stage Carriages, Duty and Licences.	Ditto	—	*119,285	Ditto	—	—
	Spirits (Home made)	8s. per gallon	—	3,733,906	8s. per gallon	—	2,457,523
1863-64	Hackney Carriages, Duty and Licences.	London only	—	*457,889	London only	—	—
	Hops	England only	—	—	England only	—	—
1864-65	Post Horses, Licences	As in 1853-54	—	378,330	England only	—	—
	+Race Horses	Great Britain only	—	*118,297	As in 1853-54	—	—
1865-66	Railways	Ditto	—	5,771	Great Britain only	—	—
	Stage Carriages, Duty and Licences.	Ditto	—	310,554	Ditto	—	—

Stage Carriages, Duty and Licences 58pds (Home made)	Ditto	-	-	-	+125,786	Ditto	-	-	-	-	-	-	-	-
	8s. per gallon*	-	-	-	3,881,960	8s. per gallon*	-	-	-	-	-	-	-	-
														2,803,219
1859-60	Hackney Carriages, Duty and Licences, Hops	London only	-	-	+92,437	London only	-	-	-	-	-	-	-	-
	Post Horses, Licences	England only	-	-	-	432,218	England only	-	-	-	-	-	-	-
	Race Horses	As in 1853-54	-	-	+132,507	As in 1853-54	-	-	-	-	-	-	-	14,987
	Railways	Great Britain only	-	-	-	6,283	Great Britain only	-	-	-	-	-	-	-
	Stage Carriages, Duty and Licences	Ditto	-	-	-	329,744	Ditto	-	-	-	-	-	-	-
		Ditto	-	-	-	+188,343	Ditto	-	-	-	-	-	-	-
1860-61	Hackney Carriages, Duty and Licences, Hops	London only	-	-	+93,862	London only	-	-	-	-	-	-	-	-
	Post Horses, Licences	England only	-	-	-	562,727	England only	-	-	-	-	-	-	-
	Race Horses	As in 1853-54	-	-	-	+123,284	As in 1853-54	-	-	-	-	-	-	14,132
	Railways	Great Britain only	-	-	-	6,945	Great Britain only	-	-	-	-	-	-	-
	Stage Carriages, Duty and Licences	Ditto	-	-	-	387,079	Ditto	-	-	-	-	-	-	-
		Ditto	-	-	-	+128,146	Ditto	-	-	-	-	-	-	-
1861-62	Hackney Carriages, Duty and Licences, Hops	London only	-	-	+97,935	London only	-	-	-	-	-	-	-	-
	Post Horses, Licences	England only	-	-	-	215,505	England only	-	-	-	-	-	-	-
	Race Horses	As in 1853-54	-	-	-	+122,033	As in 1853-54	-	-	-	-	-	-	14,159
	Railways	Great Britain only	-	-	-	6,957	Great Britain only	-	-	-	-	-	-	-
	Stage Carriages, Duty and Licences	Ditto	-	-	-	348,145	Ditto	-	-	-	-	-	-	-
		Ditto	-	-	-	+125,689	Ditto	-	-	-	-	-	-	-
1862-63	Hackney Carriages, Duty and Licences, Post Horses, Licences	London only	-	-	+104,844	London only	-	-	-	-	-	-	-	-
	Race Horses	As in 1853-54	-	-	-	129,886	As in 1853-54	-	-	-	-	-	-	-
	Railways	Great Britain only	-	-	-	6,422	Great Britain only	-	-	-	-	-	-	14,042
	Stage Carriages, Duty and Licences	Ditto	-	-	-	388,139	Ditto	-	-	-	-	-	-	-
		Ditto	-	-	-	+134,604	Ditto	-	-	-	-	-	-	-

\* Separate accounts of duty for Richard and Son and not available.

† Amount of duty charged. See license not available.

‡ Basis of duty made uniform in all three Centres.

§ Duty imposed in 1849.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates	Tid.£.	Principal Rates	Tid.£.	Principal Rates	Tid.£.
1863-64	<i>Forfeiture—cont.</i> Hackney Carriages, Duty and Licences. Post Horses, Licences Race Horses Railways Stage Carriages, Duty and Licences.	London only As in 1853-54 Great Britain only Ditto Ditto	*165,136 *127,670 7,288 371,441 *128,398	London only As in 1853-54 Great Britain only Ditto Ditto	*15,718 — 32,154 *9,286	London only As in 1845-46 Great Britain only Ditto Ditto	*4,170 — — —
1864-65	Hackney Carriages, Duty and Licences. Post Horses, Licences Race Horses Railways Stage Carriages, Duty and Licences,	London only As in 1853-54 Great Britain only Ditto Ditto	*110,255 *138,321 7,746 40,357 *128,790	London only As in 1853-54 Great Britain only Ditto Ditto	*15,921 — 38,975 *10,224	London only As in 1845-46 Great Britain only Ditto Ditto	*4,163 — — —
1865-66	Hackney Carriages, Duty and Licences. Post Horses, Licences Race Horses Railways Stage Carriages, Duty and Licences,	London only As in 1853-54 Great Britain only Ditto Ditto	*114,688 *139,135 8,424 427,925 *130,118	London only As in 1853-54 Great Britain only Ditto Ditto	*16,466 — 35,058 *11,477	London only As in 1845-46 Great Britain only Ditto Ditto	*4,340 — — —
1866-67	Hackney Carriages, Duty and Licences. Post Horses, Licences	London only As in 1853-54 to 6th July 1866; From 6th July 1866; Keeping one horse or one carriage, £1.	*112,964 *126,762	London only Same as in England	*15,642	London only As in 1845-46	*4,110

“A result of being a child. But beyond that.”

Unit 316 Rosenthal 593



1879-80	Railways	-	-	Great Britain only -	-	-	667,196	Great Britain only -	-	-	58,946	Great Britain only *	-
1880-81	Railways	-	-	Great Britain only -	-	-	687,095	Great Britain only -	-	-	61,435	Great Britain only -	-
1881-82	Railways	-	-	Great Britain only -	-	-	784,000	Great Britain only -	-	-	64,278	Great Britain only -	-
1882-83	Railways	-	-	Great Britain only -	-	-	746,305	Great Britain only -	-	-	64,202	Great Britain only -	-
1883-84	Railways	-	-	Great Britain only -	-	-	691,463	Great Britain only -	-	-	56,295	Great Britain only -	-
1884-85	Railways	-	-	Great Britain only -	-	-	804,459	Great Britain only -	-	-	27,539	Great Britain only -	-
1885-86	Railways	-	-	Great Britain only -	-	-	811,393	Great Britain only -	-	-	25,906	Great Britain only -	-
1886-87	Railways	-	-	Great Britain only -	-	-	261,925	Great Britain only -	-	-	25,043	Great Britain only -	-
1887-88	Railways	-	-	Great Britain only -	-	-	291,673	Great Britain only -	-	-	23,280	Great Britain only -	-
1888-89	Railways	-	-	Great Britain only -	-	-	288,296	Great Britain only -	-	-	23,230	Great Britain only -	-
1889-90	Railways	-	-	Great Britain only -	-	-	301,423	Great Britain only -	-	-	23,008	Great Britain only -	-
1890-91	Railways	-	-	Great Britain only -	-	-	289,757	Great Britain only -	-	-	24,390	Great Britain only -	-
1891-92	Railways	-	-	Great Britain only -	-	-	302,968	Great Britain only -	-	-	22,891	Great Britain only -	-
1892-93	Railways	-	-	Great Britain only -	-	-	287,712	Great Britain only -	-	-	22,613	Great Britain only -	-

\* Data reprinted 21st December 1892.

† Account of every ship.

‡ Only reported 1st July 1894.

Year.	Description of Duty.	England and Wales.		Scotland.		Total.	Principal Rates.	Yield.
		Princip al Rates.	Total	Princip al Rates.	Total			
1893-94	Railways—none.	Great Britain only.	£ 258,005	Great Britain only.	—	£ 20,986	Great Britain only.	—
1894-95	Railways	Great Britain only.	280,344	Great Britain only.	—	20,350	Great Britain only.	—
1895-96	Railways	Great Britain only.	248,928	Great Britain only.	—	20,644	Great Britain only.	—
1896-97	Railways	Great Britain only.	251,153	Great Britain only.	—	21,030	(Great Britain only.)	—
1897-98	Railways	Great Britain only.	263,730	Great Britain only.	—	21,144	(Great Britain only.)	—
1898-99	Railways	Great Britain only.	267,298	Great Britain only.	—	21,576	Great Britain only.	—
1899-1900	Railways	Great Britain only.	305,316	Great Britain only.	—	22,844	Great Britain only.	—
1900-01	Railways	Great Britain only.	308,432	Great Britain only.	—	23,902	Great Britain only.	—
1901-02	Railways	Great Britain only.	324,601	Great Britain only.	—	23,202	Great Britain only.	—
1902-03	Railways	Great Britain only.	345,278	Great Britain only.	—	24,270	Great Britain only.	—
1903-04	Railways	Great Britain only.	384,637	Great Britain only.	—	24,347	Great Britain only.	—
1904-05	Railways	Great Britain only.	389,943	Great Britain only.	—	24,046	Great Britain only.	—
1905-06	Railways	Great Britain only.	389,926	Great Britain only.	—	24,129	Great Britain only.	—

1900-07	Railways	-	-	Great Britain only *	-	-	833,029	(Great Britain only *	-	-	-
1907-08	Railways	-	-	Great Britain only *	-	-	321,684	Great Britain only *	-	-	-
1908-09	Railways	-	-	Great Britain only *	-	-	322,974	Great Britain only *	-	-	-
1909-10	Railways *Mediocre Stamp Duty	-	-	Great Britain only *	-	-	299,716	Great Britain only *	-	-	-
	Ditto	-	-	Ditto	-	-	310,303	Ditto	-	-	-
1910-11	Railways Mediocre Stamp Duty	-	-	Great Britain only *	-	-	292,117	Great Britain only *	-	-	-
	Ditto	-	-	Ditto	-	-	302,000	Ditto	-	-	-

\* Extracted from *Statistical Abstract* 1st April 1908.

## EXCISE LICENCES.

Year.	Description of Duties.	England and Wales.		Scotland.		Ireland.	
		Principals Duties	Yield.	Principals Duties	Yield.	Principals Duties	Yield.
1823-24	<i>Excise Licences:</i> Brewers - - - -	Not exceeding 1,000 barrels - - - -	£ s. d. 8,014	As in England - - -	- - -	£ 649	In Dublin, and within two miles thereof, and in Cork, Water- ford, Limerick, and Belfast, 50/- within five miles of Dublin, and within one mile of Cork, Water- ford, Limerick, and Belfast, 300/-; in Armagh, Londonderry, and Kilkenny, 25/-, in all other places, 20/-
		Not exceeding 2,000 barrels - - - -	- - - -	- - - -	- - - -	-	£ 5,642
		Not exceeding 5,000 barrels - - - -	- - - -	- - - -	- - - -	-	-
		Not exceeding 7,000 barrels - - - -	- - - -	- - - -	- - - -	-	-
		Not exceeding 10,000 barrels - - - -	- - - -	- - - -	- - - -	-	-
		Not exceeding 15,000 barrels - - - -	- - - -	- - - -	- - - -	-	-
		Not exceeding 20,000 barrels - - - -	- - - -	- - - -	- - - -	-	-
		Not exceeding 30,000 barrels - - - -	- - - -	- - - -	- - - -	-	-
		Not exceeding 40,000 barrels - - - -	- - - -	- - - -	- - - -	-	-
		Exceeding barrels - - - -	- - - -	- - - -	- - - -	-	-
		Barrel under 15c. 15c. and under 20c. 20c. and upwards - -	- - - -	- - - -	- - - -	-	-
		Distillers - - - -	- - - -	1,930	Distillers, 10/-; Boilifiers, etc.; Stills (united and separate), 10/- Not being retailers, 10/-; Dealers in Agnes Vines only, 6/-	1,936	Distillers, 10/-; Boilifiers, 6/- per gallon of still content; Makers of salts, 3/-; and of 10/-, 15/-, 21/-, 26/-, 5/-,
		Boilifiers - - - -	- - - -	- - - -	- - - -	-	573
		Spirit Dealers - - - -	- - - -	18,770	Not being retailers, 10/-; Dealers in Agnes Vines only, 6/-	610	according to locality.
		Spirit Retailers - - - -	- - - -	- - - -	- - - -	-	1,383
		Promises raised under 15c. - - - -	- - - -	5 5 0	249,229	As in England. Retailers of Agnes Vines only: in the Highlands, 2/-; in the Lowlands, 4/-.	47,709
		At 15c. and under 30c. - -	- - - -	6 6 0	-	-	-
		At 20c. and under 35c. - -	- - - -	8 5 0	-	-	-
		At 25c. and under 30c. - -	- - - -	8 17 0	-	-	-
		At 30c. and under 40c. - -	- - - -	9 9 0	-	-	-
		At 40c. and under 50c. - -	- - - -	10 1 0	-	-	-
		At 50c. and upwards - - -	- - - -	10 13 0	-	-	-

Wine Retailers	-	-	4d. 8s., 5l. 8s., and 10l. 8s.	-	-	58,674	2l. 13s. 4d., 5l. 6s. 8d.,	3,724	Great Britain only
Sweets Makers and Retailers	-	-	Makers of Mead	2 0 0	1,938	0l. 13s. 4d.	As in England	96	Makers of Mead, 2l. 9s.; Makers of other Sweets, 2l. 10s.; Retailers (Great Britain only) 0l., 15s., 15s., 21s., and 31s., 10s., according to locality.
Retailers	-	-	Makers of other Sweets	10 0 0	-	-	-	401	10s., 15s., 21s., and 31s., 10s., according to locality.
Makars	-	-	Retailers	2 4 0	16,871	Ditto	-	-	4,014
Paper Makers	-	-	12 miles from 7s. 6d. to 4l. 10s., according to number of quarters made,	-	-	Ditto	-	232	Sellers of Paper-hangings, 1l. 1s., and 2l. 2s.; Paper Makers, 2l. 2s.
Soap Makers	-	4d.	-	-	1,990	Ditto	-	128	2l. 2s. and 4l. 6s., including Candle-making.
Tea and Coffee Dealers and Tobacco Dealers and Manufacturers	-	1l.	Dealers in London, 10s. elsewhere, 5s. Manufacturers, 12 rates from 3s. to 30s., according to quantity made.	-	39,576 32,983	Ditto	-	5,967	32. 3s. and 5l. 6s.
Vinegar Makers and Distillers	-	20s.	-	-	1,740	Ditto	-	2,239	Wholesale Merchants not being Importers, 10l. 10s. Manufacturers, 8s. to 21l. according to number of tables.
Tanners	-	12s.	-	-	Amounts not available.	Ditto	-	80	3l. 3s. and 10l. 10s.
Dessers of Hides	-	-	-	-	-	Ditto	-	Amounts not available.	38
Makers of Vellum and Parchment	-	4s.	-	-	-	Ditto	-	-	Amounts not available.
Candle Makers and Quicksale Sellers (not Makars).	-	2l. and 12l.	-	-	-	Ditto	-	-	-
Glass Makers	-	1l.	-	-	-	Ditto	-	-	-
Tavers	-	-	20s.	-	-	Ditto	-	-	-
Carrriers	-	-	2l.	-	-	Ditto	-	-	-
Callio Printers	-	-	4s.	-	-	Ditto	-	-	-
Starch Makers	-	-	20s.	-	-	Ditto	-	-	-
Wire Drawers	-	-	10s.	-	-	Ditto	-	-	-
Glass Bottle Makers	-	-	4s.	-	-	Ditto	-	-	-
Ireland only	-	-	-	-	-	Ditto	-	-	-
Patent Licensees	-	-	-	-	-	Ireland only	-	-	-
*Brewers	-	-	As in 1823-24	-	11,842	As in 1823-24	-	765	As in 1823-24
*Beer Dealers	-	-	Sellers of Intermediates Beer, 1l. 1s.	-	300	As in England	-	147	Great Britain only
*Beer and Cider Retailers	-	-	As in 1823-24	-	18s., 23s	As in 1823-24	-	28,796	As in 1823-24
*Distillers, *Bacchifiers, and Stillers	-	-	Ditto	-	1,300	Ditto	-	1,302	As in 1823-24

NOTES.—The amounts stated show the duty charged. The actual figures are not available.

+ In 1823, the rates on these licensees were made common to the three countries.



THE INFLUENCE OF CLIMATE ON BIRD DIVERSITY 133

<sup>10</sup> In 1993 the model of Chinese leadership which corresponds to the Chinese democratic

M. P. - The Notes under 1993-94.

Year	Description of Duty	England and Wales		Scotland		Ireland	
		Principals Taken	Total	Principals Taken	Total	Principals Taken	Total
1832-33	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans). Spirits Spirit Retailers (Grocers)	As in 1830-31 Scotland and Ireland only Ireland only	- - -	England only As in 1833-36 Ireland only	- - -	England only As in 1835-36 Spirit Grocers as in 1833-36	- - -
1833-34	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans). Spirits Spirit Retailers (Grocers)	As in 1830-31 Scotland and Ireland only Ireland only	- - -	Not available. England only As in 1835-36 Ireland only	- - - -	England only As in 1835-36 Spirit Grocers as in 1833-36	- - -
1834-35	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans). Spirits Spirit Retailers (Grocers)	*Retailers of Beer, Ale, or Porter On the premises of &c, off the premises, II, I.e.; *Cider and Perry only, II, I.e. Scotland and Ireland only Ireland only	- - - -	England only As in 1833-36 Ireland only	- - - -	England only As in 1835-36 Spirit Grocers as in 1833-36	- - -
1835-36	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans). Spirits Spirit Retailers (Grocers)	As in 1834-35 Scotland and Ireland only Ireland only	- - -	Not available. England only As in 1835-36 Ireland only	- - - -	England only As in 1835-36 Spirit Grocers as in 1833-36	- - -
1836-37	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans). Spirits Spirit Retailers (Grocers)	As in 1834-35 Scotland and Ireland only Ireland only	- - -	Not available. England only As in 1835-36 Ireland only	- - - -	England only As in 1835-36 Spirit Grocers as in 1833-36	- - -

1807-36	<i>Rentee Licences:</i> Beer and Cider Retailers (not Publicans). Stills Spirit Retailers (Grocers).	As in 1834-35 Scotland and Ireland only Ireland only	Not available. — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —
1808-30	<i>Rentee Licences:</i> Beer and Cider Retailers (not Publicans). Stills Spirit Retailers (Grocers)	As in 1834-35 Scotland and Ireland only Ireland only	Not available. — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —
1830-40	<i>Rentee Licences:</i> Beer and Cider Retailers (not Publicans). Stills Spirit Retailers (Grocers)	As in 1834-35 Scotland and Ireland only Ireland only	Not available. — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —	England only As in 1825-26 Ireland only	— — —
1840-41	<i>Rentee Licences:</i> Beer and Cider Retailers (not Publicans). Stills	*Retailers of Beer, Ale or Porter: On the premises, 3d, 6s, 1 <i>l</i> .2 <i>s</i> , off the premises, 1 <i>l</i> .2 <i>s</i> , 0 <i>p</i> d; *Cider and Perry only, 1 <i>l</i> .2 <i>s</i> , 0 <i>p</i> d. Scotland and Ireland only	Not available.	Chemists using Stills, 10 <i>s</i> .6 <i>d</i> ; Makars of Stills, 10 <i>s</i> .6 <i>d</i> .	—	Chemists using Stills, 10 <i>s</i> .6 <i>d</i> ; Makars of Stills, 10 <i>s</i> .6 <i>d</i> .	—	Chemists using Stills, 10 <i>s</i> .6 <i>d</i> ; Makars of Stills, 10 <i>s</i> .6 <i>d</i> .	—	Chemists using Stills, 10 <i>s</i> .6 <i>d</i> ; Makars of Stills, 10 <i>s</i> .6 <i>d</i> .	—
1841-42	<i>Rentee Licences:</i> Beer and Cider Retailers (not Publicans); Retailers of Oil; Retailers of Off; Cider and Perry only	As in 1840-41 Ditto Ditto Ditto	— — — —	1 <i>l</i> .19 <i>s</i> 8 <i>d</i> 3 <i>s</i> .6 <i>d</i>	England only Ditto Ditto Ditto	— — — —	1 <i>l</i> .19 <i>s</i> 8 <i>d</i> 3 <i>s</i> .6 <i>d</i>	England only Ditto Ditto Ditto	— — — —	— — — —	

N.B.—See Note under 1827-28.  
† From 1836-48 to 1847-48 Publicans' Licences were charged at uniform rates throughout the United Kingdom. Prior to the year 1848 the charges for the above-named houses must be shown separately.

<sup>a</sup> A special class of retailers in England and Wales only. In 1849 an addition of 1*l*. one*s*. was required on all Extrae licences.

Year:	Description of Tax	England and Wales		Scotland		Ireland.	
		Principal Rates	Yield	Principal Rates	Yield	Principal Rates	Yield
1841-42	<i>Ecclesiastic Licences</i> —cont. "Still" "Spirit Retailers (Grocers)"	Scotland and Ireland only Ireland only	£ As in 1840-41 —	As in 1840-41 Ireland only	£ 27 —	As in 1840-41 Ditto	£ 16 5,721
1842-43	<i>Ecclesiastic Licences</i> . Beer and Cider Retailers (not Publicans): Retailers "On" Retailers "Off" Cider and Perry only	As in 1840-41 Ditto Ditto	100,541 4,818 771	England only Ditto Ditto	— —	England only Ditto Ditto	— —
	Still Spirit Retailers (Grocers) Game	Scotland and Ireland only Ireland only [See under Head of Taxes]	— — —	As in 1840-41 Ireland only [See under Head of Taxes]	27	As in 1840-41 Ditto +Gamblers and others duly qualified to kill game, 3d. 3s.	16 5,599 10,438
1843-44	<i>Ecclesiastic Licences</i> : Beer and Cider Retailers (not Publicans): Retailers "On" Retailers "Off" Cider and Perry only	As in 1840-41 Ditto Ditto	100,257 4,623 966	England only Ditto Ditto	— —	England only Ditto Ditto	— —
	Sale Spirit Retailers (Grocers) Game	Scotland and Ireland only Ireland only [See under Head of Taxes]	— — —	As in 1840-41 Ireland only [See under Head of Taxes]	28	As in 1840-41 Ditto As in 1842-43	16 5,546 11,531
1844-45	<i>Ecclesiastic Licences</i> : Beer and Cider Retailers (not Publicans): Retailers "On" Retailers "Off" Cider and Perry only	As in 1840-41 Ditto Ditto	104,060 4,348 189	England only Ditto Ditto	— —	England only Ditto Ditto	— —
	Sale Spirit Retailers (Grocers) Game	Scotland and Ireland only Ireland only [See under Head of Taxes]	— — —	As in 1840-41 Ireland only [See under Head of Taxes]	38	As in 1840-41 Ditto As in 1842-43	20 6,473 11,574
1845-46	<i>Ecclesiastic Licences</i> : Beer and Cider Retailers (not Publicans): Retailers "On" Retailers "Off" Cider and Perry only	As in 1840-41 Ditto Ditto	107,898 4,063 1,051	England only Ditto Ditto	— —	England only Ditto Ditto	— —
	Sale Spirit Retailers (Grocers) Game	Scotland and Ireland only	—	As in 1840-41	35	As in 1840-41	18



Year.	Description of Duty.	England and Wales.			Scotland.			Ireland.	
		Principal Ports	Yield	Principal Taxes	Yield	Principal Taxes	Yield	Principal Taxes	Yield
1850-51	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans) Retailers "On" Retailers "Off" Cider and Perry only Stills Spirit Retailers (Grocers) Gums	- As in 1840-41 Ditto Ditto As in 1840-47 Ireland only [See under head of Taxes]	- - - - - - -	119,327 3,684 916 114 - - -	England only Ditto Ditto As in 1840-41 Ireland only [See under head of Taxes]	- - - - - - -	England only Ditto Ditto As in 1840-41 Ditto Ditto As in 1840-43	- - - - - - -	
1851-52	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans) Retailers "On" Retailers "Off" Cider and Perry only Stills Spirit Retailers (Grocers) Gums	- As in 1840-41 Ditto Ditto As in 1840-47 Ireland only [See under head of Taxes]	- - - - - - -	124,348 3,630 723 119 - - -	England only Ditto Ditto As in 1840-41 Ireland only [See under head of Taxes]	- - - - - - -	England only Ditto Ditto As in 1840-41 Ditto Ditto As in 1842-43	- - - - - - -	
1852-53	<i>Excise Licences:</i> Beer and Cider Retailers (not Publicans): Retailers "On" Retailers "Off" Cider and Perry only Stills Spirit Retailers (Grocers) Gums	- As in 1840-41 Ditto Ditto As in 1840-47 Ireland only [See under head of Taxes]	- - - - - - -	132,181 3,680 784 111 - - -	England only Ditto Ditto As in 1840-41 Ireland only [See under head of Taxes]	- - - - - - -	England only Ditto Ditto As in 1840-41 Ditto Ditto As in 1842-43	- - - - - - -	
1853-54	<i>Excise Licences:</i> Beer and Cider Retailers: Publicans	- Under 20/- per annum 11,2s. 0½d.; 20/- and upwards, 3d. 6s. 1½d.	- - - - - -	116,778	*Publicans and Grocers if rated under 10/-, 2d. 10s.; 10/- and upwards, 4d. 4s.	1,118	Publicans as in England	- - - - - -	20,933
	Retailers "On" Retailers "Off" Cider and Perry only Stills	- As in 1840-41 Ditto Ditto As in 1840-47	- - - - -	132,540 3,513 615 108	England only Ditto Ditto As in 1840-41	- - - - -	England only Ditto Ditto As in 1840-41	- - - - -	16

Spirits Retailers	Publicans	\$ 6. Under 10 <i>£</i> -	2 4 1	327,568	Under 10 <i>£</i> , " 5. At 10 <i>£</i> and under 20 <i>£</i> , " 4. " 20 <i>£</i> , " 0. " 25 <i>£</i> , " 0. " 30 <i>£</i> , " 7. " 35 <i>£</i> , " 4. " 40 <i>£</i> , " 8. " 45 <i>£</i> , " 9. " 50 <i>£</i> , " 18. " 50 <i>£</i> , and upwards " 11. Scotland only -	47,282	Publicans and Grocers Grocers as in 1840-41 -	6. 4. 4	30,549 3,972
"Wines Retailers (Grocers) "Off"	Grace	[See under head of Taxes]	-	-	-	-	-	-	-
1854-55	Excise Licences: Beer and Under Retailers; Publicans	As in 1838-54 -	-	196,968	Publicans and Grocers as in 1838-54. England only -	1,036	Publicans as in 1838-54 England only -	7.	21,968
	Bottlers "On" Retailers "Off"	As in 1840-41 -	-	31,885	England only -	-	Ditto -	-	-
	Cider and Perry only	Ditto -	-	3,208	Ditto -	-	Ditto -	-	-
	Silks	Ditto -	-	622	As in 1840-41 -	34	As in 1840-41 -	14	32,206
	Spirit Retailers	As in 1845-47 -	-	375,344	Publicans and Grocers as in 1838-54. As in 1838-54 -	82,312	Publicans as in 1838-54 Grocers as in 1840-41 -	-	8,114
	Wine Retailers "Off" (Grocers).	Scotland only -	-	-	[See under head of Taxes]	1,656	Scotland only -	-	-
	Game	[See under head of Taxes]	-	-	[See under head of Taxes]	-	As in 1840-41 -	-	-
1855-56	Excise Licences: Beer and Cider Retailers; Publicans	As in 1838-54 -	-	196,706	Publicans and Grocers as in 1838-54. England only -	857	Publicans as in 1838-54 England only -	7.	21,948
	Bottlers "On" Retailers "Off"	As in 1840-41 -	-	184,888	Ditto -	-	Ditto -	-	-
	Cider and Perry only	Ditto -	-	3,155	Ditto -	-	Ditto -	-	-
	Silks	Ditto -	-	574	As in 1840-41 -	34	As in 1840-41 -	14	-
	Spirit Retailers	As in 1845-47 -	-	880,887	Publicans and Grocers as in 1838-54. As in 1838-54 -	77,131	Publicans as in 1838-54 Grocers as in 1840-41 -	-	53,071
	Wine Retailers "Off" (Grocers).	Scotland only -	-	-	[See under head of Taxes]	2,026	Scotland only -	-	2,259
	Game	[See under head of Taxes]	-	-	[See under head of Taxes]	-	As in 1840-41 -	-	-

\* In instance because remuneration applicable to Grocers is Scotland only.  
† From 16th October 1855 the license issued to Distillers of Spirits in Scotland will be in the name of the brewer.

§ It—See note under 1840-54.  
The effect of the increase in the rates is shown in the following year.

Year.	Description of Duty.	England and Wales.		Wales.		Yield.	Principal Taxes.	Interest.
		Princip. Rates.	Exch.	Princip. Rates.	Exch.			
1855-57	<i>Excise Licences:</i> Beer and Cider Retailers: Publicians -	As in 1853-54 As in 1850-41 Ditto - Ditto - As in 1846-47 Publicians as in 1853-54	*	188,035 100,985 2,086 415 81 384,966	Publicians and Grocers as in 1853-54. England only Ditto - Ditto - As in 1850-41 Publicians and Grocers as in 1853-54. As in 1853-54 -	1,020 — — — 30 75,045	Publicians as in 1853-54 - England only Ditto - Ditto - As in 1850-41 Publicians as in 1853-54. Grocers as in 1850-41 -	22,445 — — — 13 54,885 2,406 —
	Retailers "On" Retailers "Off" Cider and Perry only Stills - Spirit Retailers -	-	-	-	-	-	-	-
	Wine Retailers "Off" (Groceries). Gums -	[See under head of Taxes]	-	-	[See under head of Taxes]	-	-	11,000
1857-58	<i>Excise Licences:</i> Beer and Cider Retailers: Publicians -	As in 1853-54 As in 1850-41 Ditto - Ditto - As in 1846-47 Publicians as in 1853-54	*	189,118 189,110 3,073 398 91 389,094	Publicians and Grocers as in 1853-54. England only Ditto - Ditto - As in 1850-41 Publicians and Grocers as in 1853-54. As in 1853-54 -	1,077 — — — 27 73,986	Publicians as in 1853-54 - England only Ditto - Ditto - As in 1850-41 Publicians as in 1853-54. Grocers as in 1850-41 -	22,789 — — — 13 58,061 2,554 —
	Retailers "On" Retailers "Off" Cider and Perry only Stills - Spirit Retailers -	-	-	-	-	-	-	-
	Wine Retailers "Off" (Groceries). Gums -	[See under head of Taxes]	-	-	[See under head of Taxes]	-	-	11,500
1858-59	<i>Excise Licences:</i> Beer and Cider Retailers: Publicians -	As in 1853-54 As in 1850-41 Ditto - Ditto - As in 1846-47 As in 1853-54 -	*	140,485 103,028 83,141 640 90 384,916	Publicians and Grocers as in 1853-54. England only Ditto - Ditto - Grocers using *Makers, 10s. fd. Publicians and Grocers as in 1853-54.	1,128 — — — 29 71,968	Publicians as in 1853-54 - England only Ditto - Ditto - As in Scotland Publicians as in 1853-54. Grocers as in 1850-41 -	22,904 — — — 12 55,507 2,387
	Retailers "On" Retailers "Off" Cider and Perry only Stills - Spirit Retailers -	-	-	-	-	-	-	-

1839-40	Wines	Retailers "Off"	Scotland only	-	-	-	-	2,522	Scotland only	-	-
	Gases		[See under head of Taxes]	-	-	-	-	-	As in 1838-39	-	-
Bear and Cedar Retailers:											
Publicans	"On"	As in 1838-39	-	-	-	-	-	141,930	Publicians and Grocers as in 1838-39	7	-
Bottlers "On"	-	As in 1840-41	-	-	-	-	-	185,910	England only	-	-
Retailers "Off"	-	Ditto	-	-	-	-	-	3,248	Ditto	-	-
Cider and Perry only	-	Ditto	-	-	-	-	-	584	Ditto	-	-
Spirit Retailers	-	Publicians as in 1838-39	-	-	-	-	-	401,064	Publicians as in 1838-39	-	-
Wines Retailers "Off"	Scotland only	-	-	-	-	-	-	As in 1838-39	Grocers as in 1840-41	-	-
(Groceries),								-	Scotland only	-	-
Gases		[See under head of Taxes]		-	-	-	-	-	As in 1840-41	-	-
Excise Licences:								-	-	-	-
Bear and Cedar Retailers:								-	-	-	-
Publicans	"On"	As in 1838-39	-	-	-	-	-	143,284	Publicians and Grocers as in 1838-39	-	23,894
Retailers "On"	-	As in 1840-41	-	-	-	-	-	180,917	England only	-	-
Retailers "Off"	-	Ditto	-	-	-	-	-	3,518	Ditto	-	-
Cider and Perry only	-	Ditto	-	-	-	-	-	570	Ditto	-	-
Spirit Retailers	-	Publicians as in 1838-39	-	-	-	-	-	405,401	Publicians and Grocers as in 1838-39	-	-
+ Wines Retailers (not Publicans) <sup>1</sup> :								-	As in 1838-39	-	-
Retailers "On"	-	To be drunk on the premises:						-	-	-	-
		Under 30/-, 3/-, 3d, 1/-, 5d, and upwards <sup>2</sup> , at 5d.						-	-	-	-
Retailers "Off"	-	Not to be drunk on the premises:						-	-	-	-
		Under 30/-, 2/-, 2d, 1/-, 5d, and upwards, 3d, 3s.						-	-	-	-
† Refreshment House		England and Ireland only						-	-	-	-
Glasses	-	To kill Game: Whole year, 3/-; part year, 2/-; Gamekeepers, 2/-; Game Dealers, 2/-						-	-	-	-
1861-62	Kinse Licences:							-	-	-	-
Bear and Cedar Retailers:								-	-	-	-
publicans	"On"	As in 1838-39	-	-	-	-	-	142,349	Publicians and Grocers as in 1838-39	-	22,567
Retailers "On"	-	As in 1840-41	-	-	-	-	-	134,385	England only	-	-
Retailers "Off"	-	Ditto	-	-	-	-	-	1,052	Ditto	-	-
Cider and Perry only	-	Ditto	-	-	-	-	-	-	-	-	-

\* In 1838 the rates on tobacco so far as in this class contained. In 1839 the rates for Makers of Stills (Sulphur and Sulphur) were increased. Total yield about £10,000 a year.

<sup>1</sup> Were originally liable to Bear and Cedar only.

<sup>2</sup> One farthing was retained to certain allowances for publicans.

<sup>3</sup> Licence to drink Beer transferred from Taxmen in 1833, and rates made uniform in the various counties with the exception of Hampshire (whole year rate 3d in England, less 2d plus made service Beer duty in Great Britain). The difference involved being very small, these accounts are omitted in subsequent years.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.		Total.
		Principle Rates.	Yield.	Principle Rates.	Yield.	Principle Taxe.	Yield.	
1861-62	<i>Ercise Licences—contd.</i> "Spirit Dealers" additional Retail Licences.	To retail Spirits in quantities not less than a reputed quart bottle, 3s. 3d.	£ 3,283	England only - - -	- - -	England only - - -	- - -	£ - - -
	Spirit Retailers	Publicans as in 1853-54 - - -	469,295	Publicans and Grocers as in 1853-54.	74,156	Publicans as in 1853-54 - - -	54,108	- 2,307
Wm. Retailers ("On" Publicans).	"On" - - -	As in 1860-61 - - -	8,622	England and Ireland only - - -	- - -	As in 1860-61 - - -	41	- - -
Retailers "Off"	"Off" - - -	Ditto - - -	2,934	As in 1853-54 - - -	- - -	Ditto - - -	67	- - -
Retailers "On" & "Off"	"On" & "Off" - - -	England and Ireland only - - -	5,919	England and Ireland only - - -	- - -	England and Ireland only - - -	67	- - -
Refreshment House	- - -	England and Ireland only - - -	- - -	- - -	- - -	- - -	- - -	- - -
1862-63	<i>Ercise Licences?</i> Beer and Cider Retailers: Publicans	"As in 1853-54 - - -	148,079	Publicans and Grocers as in 1853-54.	1,655	Publicans as in 1853-54 - - -	22,334	- - -
Retailers "On" - - -	"On" - - -	As in 1840-41 - - -	168,694	England only - - -	- - -	England only - - -	- - -	- - -
Retailers "Off" - - -	"Off" - - -	Ditto - - -	1,297	Ditto - - -	- - -	Ditto - - -	- - -	- - -
Cider and Beer only - - -	Ditto - - -	Ditto - - -	8,966	Ditto - - -	- - -	Ditto - - -	- - -	- - -
Spirit Dealers' additional Retail Licences.	"As in 1861-62 - - -	As in 1860-61 - - -	414,778	Publicans and Grocers as in 1853-54.	74,396	Publicans as in 1853-54 - - -	39,910	- 2,963
Spirit Retailers - - -	Publicans as in 1853-54 - - -	Publicans and Grocers as in 1853-54.	4,676	England and Ireland only - - -	- - -	As in 1860-61 - - -	57	- - -
Wm. Retailers (not Publicans).	"On" - - -	As in 1860-61 - - -	3,164	As in 1853-54 - - -	- - -	Ditto - - -	124	- - -
Retailers "On" - - -	"On" - - -	Ditto - - -	3,416	England and Ireland only - - -	- - -	England and Ireland only - - -	60	- - -
Retailers "Off"	"Off" - - -	England and Ireland only - - -	- - -	- - -	- - -	- - -	- - -	- - -
Refreshment House	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1863-64	<i>Ercise Licences?</i> Beer Dealers' additional Retail Licences. Beer and Cider Retailers:Publicans	New licence from June 1863, 11. 2s. 0½d.	625	England and Ireland only - - -	- - -	As in England - - -	444	- - -
		Publicans, if rated at 6 per cent— under 20L per annum, 10. 2s. 0½d.; 30L and upwards, 31. 6s. 1½d.; Publicans, under 30L, not having spirit houses, 30. 6s. 1½d. (from 1st October 1863). - - -	151,306	Publicans and Grocers as in 1853-54.	1,937	Publicans, rated at 6 per cent—under 20L per annum, 11. 2s. 0½d.; 30L and upwards, 31. 6s. 1½d.; Publicans, under 30L, not having spirit houses, 30. 6s. 1½d. (from 1st October 1863). - - -	29,252	- - -

A special class of relations is *Biogard* and *Winkler* (see [89-91]).  
X, Bao-Sze Kots under 1153-24.

\* New license commenced in 1861.

1

Year.	Description of Duty	England and Wales		Scotland		Ireland	
		Principal Duties	Yield	Principal Duties	Yield	Principal Duties	Yield
1855-60	Excise Licences—out. Beer and Cider Retailers : Publicans	As in 1853-54	-	157,940	Publicans and Grocers as in 1853-54. England only	1,751	Publicans as in 1853-54 England only
	Retailers "On"	Ditto	-	161,561	-	-	-
	Retailers "Off"	Ditto	-	5,745	Ditto	-	-
	Cider and Perry only	Ditto	-	550	Ditto	-	-
	Spirit Dealers' additional	As in 1851-52	-	6,588	Ditto	-	-
	Retail Licences.	-	-	-	-	-	-
	Spirit Retailers	-	-	452,791	Publicans and Grocers as in 1853-54.	79,468	Publicans as in 1853-54 Grocers as in 1850-51.
	Wine Retailers (not Publicans) :	-	-	-	-	-	-
	Retailers "On"	As in 1850-51	-	7,615	England and Ireland only As in 1853-54	-	70
	Retailers "Off"	Ditto	-	5,321	Ditto	-	294
	Refreshment House	-	-	4,734	England and Ireland only	-	68
	Hawkers and Pedlers	-	-	46,094	As in 1854-55	-	537
	Patent Medicine Vendors	-	-	6,005	Great Britain only	-	-
	Excise Licences:	-	-	2,516	England and Ireland only	-	-
	Beer Dealers' additional	-	-	-	-	-	-
	Retail Licences, Beer and Cider Retailers :	-	-	160,441	Publicans and Grocers as in 1853-54.	1,916	Publicans as in 1853-54
	Publicans	Ditto	-	-	-	-	-
	Retailers "On"	Ditto	-	168,786	England only	-	-
	Retailers "Off"	Ditto	-	3,960	Ditto	-	-
	Cider and Perry only	Ditto	-	427	Ditto	-	-
	Spirit Dealers' additional	As in 1851-52	-	7,408	Ditto	-	-
	Retail Licences.	-	-	-	-	-	-
	Spirit Retailers	-	-	461,646	Publicans and Grocers as in 1853-54.	81,794	Publicans as in 1853-54 Grocers as in 1850-51.
	Wine Retailers (not publicans) :	-	-	-	-	-	-
	Retailers "On"	As in 1850-51	-	-	-	-	-
	Retailers "Off"	Ditto	-	-	-	-	-
	Refreshment House	-	-	-	-	-	-
	Hawkers and Pedlers	-	-	-	-	-	-
	Patent Medicine Vendors	-	-	-	-	-	-

In 1997 Francis le Scop (dog) was transferred from Animal Taxed. The amount paid to Francis le Scop (the total of the amounts charged in April 1997 and that charged in April 1998) was £1,000.

Year.	Description of Duty	England and Wales		Scotland		Ireland.	
		Principal Duties	Yield.	Principal Duties	Yield.	Principal Duties	Yield.
1839-70	<i>Excise Licences:</i> Beer Dealers' additional Retail Licences. Beer and Cider Retailers: Publicans - - -	As in 1833-64 - - -	£ 3,586	England and Ireland only -	-	As in 1833-64 - - -	£ 1,288
	Retailers "On" - - - Retailers "Off" - - - Cider and Perry only - - - Spirit Dealers' additional Retail Licences. Spirit Binders - - -	Ditto - - - Ditto - - - Ditto - - - As in 1831-62 - - - Publicans as in 1833-54 - - -	167,741 155,801 3,644 382 10,975 482,917	Publicans and Grocers as in 1833-54. England only - - - Ditto - - - Ditto - - - Ditto - - - Publicans and Grocers as in 1838-54. England and Ireland only -	1,979 - - - - - - - - - - - - 88,078	Publicans as in 1833-54 Grocers as in 1830-41 - - -	25,461 - - - - - - - - - - - - 60,173 5,977
	Wine Retailers (not Pub- licans): Retailers "On" - - - Retailers "Off" - - - Refreshment Houses *Establishments, Vic.: Armorial Bearings - - - Carriages - - - Malo Sarvata - - - Horses and Mules - - - Dogs - - - *Hawkers and Pedlers - - - *Horse Dealers - - - Palant Medicines Vendors - - - <i>Fairies Licences:</i> Beer Dealers' additional Retail Licences. Beer and Cider Retailers: Publicans - - -	As in 1830-61 Ditto - - - England and Ireland only - Great Britain only - - - Ditto - - - Ditto - - - Ditto - - - Ditto - - - As in 1834-65 Great Britain only - - - Ditto - - - As in 1833-64 - - -	13,960 7,006 5,513 74,879 49,709 185,285 99,546 294,546 47,479 As in 1834-65 11,023 6,482 - - - 3,345	England and Ireland only - As in 1833-54 - - - England and Ireland only - Ditto - - - As in 1834-65 Great Britain only - Ditto - - - As in 1833-64 - - -	4,859 - - - - - - 6,048 88,079 15,518 30,560 30,706 4,981 988 447 - - - - - -	As in 1830-61 Ditto - - - England and Ireland only - Ditto - - - As in 1834-65 Great Britain only - Ditto - - - As in 1833-64 - - -	111 428 68
1870-71	Retailers "On" - - - Retailers "Off" - - - Cider and Perry only - - - Spirit Dealers' additional Retail Licences.	Ditto - - - Ditto - - - Ditto - - - As in 1831-62 - - -	169,030 141,548 8,549 273 11,802	Publicans and Grocers as in 1833-54. England only - - - Ditto - - - Ditto - - - Ditto - - -	1,990 - - - - - - - - - - - -	Publicans as in 1833-64 England only - - - Ditto - - - Ditto - - - Ditto - - -	25,979 - - - - - - - - - - - -

Spirit Retailers	-	Publissans as in 1833-54	-	400,423	Publissans and Grocers as in 1833-54	-	89,547	Publissans as in 1833-54	-
Wine Retailers (not Publissans):	-	Publissans as in 1833-54	-	19,426	England and Ireland only	-	-	129	67,491
Retailers "On"	-	As in 1800-61	-	-	As in 1833-54	-	-	410	5,999
Retailers "Off"	-	Ditto	-	6,136	England and Ireland only	-	-	60	-
Refreshment Houses; Establishments, via:	-	England and Ireland only	-	3,935	-	-	-	-	-
Armenial Bearings	-	-	-	-	-	-	-	-	-
Carrigges	-	Great Britain only	-	77,968	Great Britain only	-	-	-	-
Milk Servants	-	Ditto	-	473,077	Ditto	-	-	-	-
Herrors and Mulus	-	Ditto	-	189,570	Ditto	-	-	-	-
Dogs	-	Ditto	-	413,974	Ditto	-	-	-	-
Hawks	-	Ditto	-	247,498	Ditto	-	-	-	-
	-	With one horse or beast, £1. 4s. 1d.	-	30,140	As in England	-	-	-	-
	-	With one horse or beast, £1. 4s. 1d. every additional horse or beast, 4s. 1d. half rates for six months.	-	-	-	-	-	-	-
House Dealers	-	Great Britain only	-	18,873	Great Britain only	-	-	-	-
Patient Medicines Vendors	-	Ditto	-	6,508	Ditto	-	-	-	-
Biscuit Lisseuses:	-	As in 1833-54	-	-	2,993	England and Ireland only	-	-	-
Biscuit and Cakes Retailers; Publissans	-	Ditto	-	171,237	Publissans and Grocers as in 1833-54	-	-	25,155	-
Retailers "On"	-	Ditto	-	187,483	England only	-	-	-	-
Retailers "Off"	-	Ditto	-	8,830	Ditto	-	-	-	-
Cider and Perry only	-	Ditto	-	5,234	Ditto	-	-	-	-
Spirit Dealers' additional Retail Licences.	-	As in 1861-62	-	12,720	Ditto	-	-	-	-
Bear and Cakes Retailers;	-	-	-	-	-	-	-	-	-
Retailers "On"	-	-	-	-	-	-	-	-	-
Retailers "Off"	-	-	-	-	-	-	-	-	-
Cider and Perry only	-	-	-	-	-	-	-	-	-
Spirit Dealers' additional Retail Licences.	-	-	-	-	-	-	-	-	-
Spirits Retailers	-	Publissans as in 1833-54	-	697,465	Publissans and Grocers as in 1833-54	-	-	68,119	-
Wine Retailers (not Publissans):	-	-	-	-	-	-	-	7,031	-
Retailers "On"	-	As in 1800-61	-	-	11,708	England and Ireland only	-	-	-
Retailers "Off"	-	Ditto	-	-	5,962	As in 1833-54	-	5,271	191
Refreshment Houses; Establishments, via:	-	England and Ireland only	-	-	5,458	England and Ireland only	-	-	500
Armenial Bearings	-	-	-	-	-	-	-	-	73
Carrigges	-	Great Britain only	-	-	-	-	-	-	-
Milk Servants	-	Ditto	-	-	-	-	-	-	-
Herrors and Mulus	-	Ditto	-	-	-	-	-	-	-
Dogs	-	Ditto	-	-	-	-	-	-	-

\* On the 1st Jany 1793, those debts were transferred from Ahmed Tariq, to the daily charge as shown above, excepting debts owing to us by the survivors of deceased Tariq.

Year.	Description of Duty.	England and Wales		Scotland		Ireland.	
		Principal Rates.	Varl.	Principal Rates.	Varl.	Principal Rates.	Varl.
1871-72	Excise Licences—contd.						
	Hawkers—	As in 1870-71	-	18,190	As in 1870-71	-	£ 28
	Cider Dealers—	Great Britain only	-	16,312	Great Britain only	-	-
	Ditto	-	-	6,570	Ditto	-	-
	Patent Medicine Vendors	-	-	-	-	-	-
	Excise Licences:						
	Bass Dealers' additional	As in 1868-69	-	2,880	England and Ireland only	-	1,082
	Retail Licence,						
	Bear and Cider Retailers:	Ditto	-	170,577	Publans and Grocers as	2,620	25,889
	Publicans	-	-	184,634	in 1853-54, England only	-	-
	Ditto	-	-	3,371	Ditto	-	-
	Ditto	-	-	168	Ditto	-	-
	Ditto	-	-	13,442	Ditto	-	-
	Scot. Dealers' additional	As in 1861-62	-	407,817	Publans and Grocers as	92,784	67,706
	Retail Licence.				in 1853-54, England	-	-
	Spirit Retailers	-	-	11,431	As in 1853-54	-	9,073
	Wine Retailers (not Publicans):			5,908	England and Ireland only	-	156
	Retailers "On"	As in 1860-61	-	5,461	As in 1853-54	-	583
	Retailers "Off"	Ditto	-	77,468	England and Ireland only	-	70
	Establishment House Establishment, "vir."	England and Ireland only	-	480,178	Great Britain only	-	-
	Aerofoil Bearings	Great Britain only	-	183,781	Ditto	-	-
	Guttae	Ditto	-	412,766	Ditto	-	-
	Malo Servants	Ditto	-	265,033	Ditto	-	-
	Herrers and Mules	Ditto	-	18,470	As in 1870-71	-	-
	Dogs	Ditto	-	17,963	Great Britain only	-	-
	Hawkers	As in 1870-71	-	6,816	Ditto	-	-
	Cider Dealers:	Great Britain only	-	3,188	England and Ireland only	-	-
	Patent Medicine Vendors	Ditto	-	171,380	Publans and Grocers as	1,961	26,320
	Bass Dealers' additional	As in 1868-69	-	181,730	in 1853-54, England only	-	-
	Retail Licence.						
	Bear and Cider Retailers:	Ditto	-				
	Publicans	-	-				
	Retailers "On"	Ditto	-				

Boutellers "Off"	-	Ditto	-	-	-	Ditto	-	-	-
Cider and Perry only	-	Ditto	-	-	-	Ditto	-	-	-
Spirit Boutellers' additional	-	As in 1851-62	-	-	-	Ditto	-	-	-
Retail Licences.	-	-	-	-	-	Ditto	-	-	-
Spirit Boutellers	-	-	-	-	-	Ditto	-	-	-
Wine Boutellers (not Publians):	-	-	-	-	-	-	-	-	-
Boutellers "On"	-	As in 1860-61	-	-	-	As in 1860-61	-	-	154
Boutellers "Off"	-	Ditto	-	-	-	Ditto	-	-	585
Refreshment House Establishment, via.:	-	England and Ireland only	-	-	-	England and Ireland only	-	-	78
Armorial Bearings	-	-	-	-	-	-	-	-	-
Canvases	-	Ditto	-	-	-	Great Britain only	-	-	-
Male Servants	-	Ditto	-	-	-	Ditto	-	-	-
Horses and Males	-	Ditto	-	-	-	Ditto	-	-	-
Dogs	-	Ditto	-	-	-	Ditto	-	-	-
Howkers	-	-	-	-	-	Ditto	-	-	-
Linen Drapers	-	As in 1870-71	-	-	-	As in 1870-71	-	-	32
Paint Merchants Venders	-	Great Britain only	-	-	-	Great Britain only	-	-	-
Excise Licences:	-	Ditto	-	-	-	Ditto	-	-	-
Beer Drapers' additional	-	As in 1860-64	-	-	-	As in 1860-64	-	-	913
Retail Licences.	-	-	-	-	-	-	-	-	-
Beer and Cider Retailers:	-	-	-	-	-	-	-	-	-
Publians	-	-	-	-	-	-	-	-	-
1874-75	-	-	-	-	-	-	-	-	-
Wine Retailers (not Publians):	-	-	-	-	-	-	-	-	-
Boutellers "On"	-	As in 1860-61	-	-	-	England and Ireland only	-	-	150
Boutellers "Off"	-	Ditto	-	-	-	As in 1860-61	-	-	601
Cider and Perry only	-	Ditto	-	-	-	Ditto	-	-	60
Spirit Boutellers' additional	-	As in 1861-62	-	-	-	England and Ireland only	-	-	-
Spirit Retailers	-	-	-	-	-	-	-	-	-
Wine Retailers (not Publians):	-	-	-	-	-	-	-	-	-
Boutellers "On"	-	As in 1860-61	-	-	-	Great Britain only	-	-	-
Boutellers "Off"	-	Ditto	-	-	-	Ditto	-	-	-
Refreshment House Establishment, via.:	-	England and Ireland only	-	-	-	Ditto	-	-	-
Armorial Bearings	-	-	-	-	-	Ditto	-	-	-
Carriages	-	-	-	-	-	Ditto	-	-	-
Male Servants	-	-	-	-	-	Ditto	-	-	-
*Horses and Males	-	-	-	-	-	Ditto	-	-	-
8,924	Ditto	-	-	-	-	-	-	-	-
152	Ditto	-	-	-	-	-	-	-	-
13,654	Ditto	-	-	-	-	-	-	-	-
502,245	Publians and Grocers as in 1853-54	-	-	-	-	94,056	Publians as in 1853-54	-	89,184
5,373	England and Ireland only	-	-	-	-	Grocers as in 1849-51	-	-	8,097
5,801	As in 1853-54	-	-	-	-	-	-	-	-
5,373	England and Ireland only	-	-	-	-	-	-	-	-
75,809	Great Britain only	-	-	-	-	5,875	England and Ireland only	-	-
485,489	Ditto	-	-	-	-	6,477	Great Britain only	-	-
177,932	Ditto	-	-	-	-	46,314	Ditto	-	-
416,383	Ditto	-	-	-	-	16,964	Ditto	-	-
274,500	Ditto	-	-	-	-	46,266	Ditto	-	-
18,138	As in 1870-71	-	-	-	-	85,061	Ditto	-	-
17,937	Great Britain only	-	-	-	-	1,814	As in 1870-71	-	-
6,892	Ditto	-	-	-	-	2,913	Great Britain only	-	-
8,431	England and Ireland only	-	-	-	-	466	Ditto	-	-
174,270	Publians and Grocers as in 1853-54	-	-	-	-	-	-	-	-
129,736	England only	-	-	-	-	2,030	Publians as in 1863-64	-	26,294
4,672	Ditto	-	-	-	-	-	-	-	-
14,668	Ditto	-	-	-	-	-	-	-	-
518,147	Publians and Grocers as in 1853-54	-	-	-	-	16,612	Publians as in 1853-54	-	80,030
11,896	England and Ireland only	-	-	-	-	-	-	-	-
3,635	As in 1853-54	-	-	-	-	-	-	-	-
6,558	England and Ireland only	-	-	-	-	-	-	-	-
76,217	Great Britain only	-	-	-	-	6,118	England and Ireland only	-	-
478,507	Ditto	-	-	-	-	-	-	-	-
174,185	Ditto	-	-	-	-	-	-	-	-
15,304	Ditto	-	-	-	-	-	-	-	-

N.B.—From 1874-75 to 1882-83 the amounts stated for Grocers do not include the duty charged, but for other Returns they are net except 1%, duty charged less repayments. \* In 1875 these Returns were repealed.

Year.	Description of Duty.	England and Wales.			Scotland.			Ireland.	
		Principal Rates.	Trail.	Principal Rates.	Vield.	Principal Rates.	Vield.	Principal Rates.	Vield.
1874-75	<i>Rentie Licences</i> —cont.								
	Dogs	-	-	981,150	Great Britain only	30,571	Great Britain only	£	£
	Hawks	-	-	16,078	As in 1870-71	1,735	As in 1870-71	—	66
	*Horse Dealers*	-	-	1,462	Great Britain only	-	Great Britain only	—	—
	Palace Medicine Vendors	-	-	7,041	Ditto	510	Ditto	—	—
	<i>Rentie Licences</i> — Beer Dealers' additional	As in 1869-84	-	3,800	England and Ireland only	—	As in 1869-84	—	1,010
1875-76	Bottill Licens.	Ditto	-	175,850	Publissns and Grocers as in 1853-54.	2,071	Publissns as in 1853-54	—	26,306
	Beer and Cider Retailers:			128,329	England only	—	England only	—	—
	Publissns	-	-	6,015	Ditto	-	Ditto	—	—
	Bottillers "On"	Ditto	-	148	Ditto	-	Ditto	—	—
	Bottillers "Off"	Ditto	-	15,834	Ditto	-	Ditto	—	—
	Cider and Perry only	-	-	—	—	—	—	—	—
	Spirits Dealers' additional	As in 1861-62	-	—	—	—	—	—	—
	Bottill Licens.	-	-	518,222	Publissns and Grocers as in 1853-54.	97,732	Publissns as in 1853-54	—	69,904
	Spirits Retailers	-	-	—	—	—	Grocers as in 1860-61	—	9,407
Wines	Retailers (not Publissns):			12,666	England and Ireland only	—	As in 1860-61	—	102
	Retailers "On"	As in 1860-61	-	6,739	As in 1853-54	—	Ditto	—	71
	Retailers "Off"	Ditto	-	7,262	England and Ireland only	—	England and Ireland only	—	67
	Rifress House Establishment, vls.:			78,719	Great Britain only	6,474	Great Britain only	—	—
	Armorial Bearings	-	-	501,038	Ditto	46,444	Ditto	—	—
	Carriages	-	-	182,304	Ditto	16,205	Ditto	—	—
	Male Servants	-	-	306,038	Ditto	38,189	Ditto	—	—
	Dogs	-	-	18,948	As in 1870-71	1,884	As in 1870-71	—	130
	Hawks	-	-	8,228	Great Britain only	270	Great Britain only	—	—
	Palace Medicine Vendors	-	-	4,335	England and Ireland only	—	As in 1869-84	—	807
	<i>Rentie Licences</i> — Beer Dealers' additional	As in 1869-84	-	—	—	—	—	—	—
	Bottill Licens.	Ditto	-	—	—	—	—	—	—
	Beer and Cider Retailers:			177,530	Publissns and Grocers as in 1853-54.	2,094	Publissns as in 1869-84	—	26,018
	Publissns	-	-	196,934	England only	—	England only	—	—
	Retailers "On"	Ditto	-	7,480	Ditto	—	Ditto	—	—
	Retailers "Off"	Ditto	-	—	—	—	—	—	—

Gässer and Perry only Spirit Dealers' additional Retail Licence.	Retailers "On" Retailers "Off"	Ditto	-	-	-	-	-	-
Spirit Retailers	Retailers as in 1853-54	As in 1861-62	-	-	-	-	-	-
Wine Retailers (not Publiseers):	New Rate 21. 4s. 1d. As in 1860-61	16,964	184	Ditto	-	-	Ditto	-
Armorial Bearings Carriages	England and Ireland only	524,838	Publiseers and Grocers as in 1853-54.	Ditto	-	-	Ditto	-
Mule Servants	Publiseers as in 1853-54	-	-	-	-	-	-	-
Dogs	-	-	13,127	England and Ireland only	6,472	New Rate, 22. 4s. 1d. As in 1860-61	178	-
Hawkers, Fawkens- Patient Medicino Vendors	England and Ireland only	-	7,386	England and Ireland only	-	As in 1860-61	778	-
Great Britain only	-	-	8,124	England and Ireland only	-	-	104	-
Great Britain only	-	-	-	-	-	-	-	-
Ditto	-	-	503,030	Great Britain only	6,472	Great Britain only	-	-
Ditto	-	-	158,318	Ditto	56,134	Ditto	-	-
Ditto	-	-	311,140	Ditto	13,456	Ditto	-	-
As in 1870-71	-	-	20,650	Ditto	38,473	Ditto	-	-
Great Britain only	-	-	3,678	As in 1870-71	2,174	As in 1870-71	181	-
Great Britain only	-	-	-	-	276	Great Britain only	-	-
As in 1863-64	-	-	-	-	-	As in 1863-64	-	-
As in 1863-64	-	-	5,491	England and Ireland only	-	-	-	-
Retailers "On" Beer Dealers' additional Retail Licence,	Retailers as in 1863-64	Ditto	163,921	Publiseers and Grocers as in 1853-54.	2,127	Publiseers as in 1863-64	-	-
Beer and Cider Retailers:	Retailers	-	-	England only	-	England only	-	-
Retailers "On"	Ditto	-	126,168	Ditto	-	Ditto	-	-
Retailers "Off"	Ditto	-	9,087	Ditto	-	Ditto	-	-
Cider and Perry only	Ditto	-	143	Ditto	-	Ditto	-	-
Spirit Dealers' additional Retail Licence.	As in 1861-62	-	17,838	Ditto	-	Ditto	-	-
Spirit Retailers	-	-	-	-	-	-	-	-
Wine Retailers (not Publiseers):	Publiseers as in 1853-54	-	542,895	Publiseers and Grocers as in 1853-54.	102,901	Publiseers as in 1853-54 Grocers as in 1860-61	71,166	-
Retailers "On"	-	-	-	-	-	-	53,735	-
Retailers "Off"	-	-	-	-	-	-	-	-
Retailers House Establishment, vis.	England and Ireland only	-	8,002	England and Ireland only	-	As in 1870-77	-	-
Armorial Bearings	-	-	8,713	As in 1853-54	-	As in 1860-61	-	-
Carriages	-	-	8,005	England and Ireland only	-	England and Ireland only	-	-
Mule Servants	-	-	-	-	-	-	-	-
Dogs	-	-	70,004	Great Britain only	-	Great Britain only	-	-
Ha'worts	-	-	510,918	Ditto	-	Ditto	-	-
Patient Medicino Vendors	-	-	148,932	Ditto	12,410	Ditto	-	-
-	-	-	382,106	Ditto	40,938	As in 1870-71	2,378	-
-	-	-	21,706	As in 1870-71	-	-	3,390	-
-	-	-	-	-	-	Great Britain only	295	-

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.		Total.
		Principals Basic.	Total.	Principals Basic.	Total.	Principals Basic.	Total.	
1873-79	Bacchus' : Beer Dealers' additional Retail Licence. Beer and Cider Retailers : Publicans -	As in 1863-64	-	£ 6,289	England and Ireland only -	£ -	As in 1863-64	£ 385
	Retailers "On" - Retailers "Off" - Cider and Perry only - Spirits Dealers' additional Retail Licence. Spirit Retailers -	Ditto -	-	182,466	Publicans as in 1858-54. in 1858-54. England only -	2,178	Publicans as in 1863-64 -	386,023
		Ditto -	-	124,913	Ditto -	-	England only -	-
		Ditto -	-	11,274	Ditto -	-	Ditto -	-
		Ditto -	-	116	Ditto -	-	Ditto -	-
		As in 1861-62	-	18,688	Ditto -	-	Ditto -	-
		Spirits Dealers as in 1858-54	-	344,736	Publicans and Grocers as in 1858-54.	105,198	Publicans as in 1859-54 -	72,189
		Wine Retailers (not Publicans) : Retailers "On" Retailers "Off" -	-	8,346	England and Ireland only -	-	Grocers as in 1840-41	6,000
		As in 1870-77	-	9,302	As in 1858-54 -	-	As in 1870-77	122
		As in 1860-61	-	9,168	England and Ireland only -	-	As in 1860-61	-
		England and Ireland only -	-	75,141	Great Britain only -	-	England and Ireland only -	-
		Great Britain only -	-	504,817	Ditto -	-	Great Britain only -	-
		Ditto -	-	133,638	Ditto -	-	Ditto -	-
		Ditto -	-	382,938	Ditto -	-	Ditto -	-
		Ditto -	-	22,950	As in 1870-71 -	-	2,446	-
		As in 1870-71	-	4,446	Great Britain only -	-	As in 1870-71	300
		Great Britain only -	-	6,010	England and Ireland only -	-	Great Britain only -	-
		As in 1863-64	-	-	As in 1863-64	-	As in 1863-64	536
		Bacchus' additional Retail Licence: Publans -	-	189,005	Publicans and Grocers as in 1858-54.	-	Publicans as in 1863-64	26,895
		Ditto -	-	198,399	Ireland only -	-	Ireland only -	-
		Ditto -	-	18,295	Ditto -	-	Ditto -	-
		Ditto -	-	102	Ditto -	-	Ditto -	-
		As in 1861-62	-	19,008	Ditto -	-	Ditto -	-
		Spirits Dealers' additional Retail Licence. Spirit Retailers -	-	348,266	Publicans and Grocers as in 1858-54.	106,748	Publicans as in 1859-54 -	71,880
		Spirits Dealers as in 1858-54	-	-	Grocers as in 1840-41	-	Grocers as in 1859-54	5,974

N.M.B.—80—256

Year.	Description of Tax.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Principals.	Valid.	Principals.	Valid.	Principals.
1881-82	Excise Licences—oak Beer Retailers "Off" Cider and Perry Retailers Beer and Wine (combined) "Off."	As in 1880-81 Ditto Ditto	- - -	4 17,467 91 2,981	As in 1880-81 England only England and Ireland only	- - -	£ 1,183 — —
	Spirit Dealers' additional Retail Licences.	As in 1881-82	-	19,468	England only	-	—
	Spirit Retailers (Grocers)	Scotland and Ireland only	-	-	As in 1883-54	-	—
	Wine Retailers "On"	As in 1880-81	-	2,677	England and Ireland only	As in 1840-41	—
	Wine Retailers "Off"	Ditto	-	888	As in 1880-81	As in 1880-81	—
	Refreshment House Establishments, v.v.	England and Ireland only	-	6,070	England and Ireland only	Ditto	—
	Armorial Bearings	Great Britain only	-	72,984	Great Britain only	Great Britain only	—
	Carriages	Ditto	-	300,044	Ditto	Ditto	—
	Male Servants	Ditto	-	124,416	Ditto	Ditto	—
	Dogs	Ditto	-	310,948	Ditto	Ditto	—
	Hawkers	As in 1870-71	-	22,356	As in 1870-71	2,780	—
	Patent Medicine Venders	Great Britain only	-	4,371	Great Britain only	As in 1870-71	—
	Excise Licences	As in 1880-81	-	5,542	England and Ireland only	318	—
	Beer Dealers' additional Retail Licences.	Beer Retailers "Off"	Ditto	17,467	As in 1880-81	—	—
	Cider and Perry Retailers	Beer and Wine (combined) "Off."	Ditto	83	England only	—	—
	Spirit Dealers' additional Retail Licences.	As in 1881-82	-	3,474	England and Ireland only	—	—
	Spirit Retailers (Grocers)	Scotland and Ireland only	-	19,558	England only	—	—
	Wine Retailers "On"	As in 1880-81	-	-	As in 1883-54	—	—
	Wine Retailers "Off"	Ditto	-	1,515	England and Ireland only	As in 1840-41	—
	Refreshment House Establishments, v.v.:	England and Ireland only	-	8,581	As in 1880-81	As in 1880-81	—
	Armorial Bearings	Great Britain only	-	6,115	England and Ireland only	Ditto	—
	Carriages	Ditto	-	72,970	Great Britain only	England and Ireland only	—
	Male Servants	Ditto	-	501,004	Ditto	Great Britain only	—
	Dogs	Ditto	-	12,450	Ditto	Ditto	—
	Hawkins	As in 1870-71	-	802,044	Ditto	Ditto	—
	Patent Medicine Venders	Great Britain only	-	23,070	As in 1870-71	As in 1870-71	—
		4,237	—	321	Great Britain only	Great Britain only	—
		—	—	—	—	—	—
1882-83				4,2105	—	—	—
				53,246	—	—	—
				12,126	—	—	—
				30,739	—	—	—
				3,014	—	—	—
				321	Great Britain only	Great Britain only	—
				—	—	—	—

1883-84	<i>Excise Licences</i> Beer Dealers' additional Retail Licences.	As in 1880-81	-	-	-	5,242	England and Ireland only	-	As in 1880-81	-	-	-	-	300
	Bear Retailers "Off"	Ditto	-	-	-	16,167	As in 1880-81	-	1,120	Great Britain only	-	-	-	-
	Cider and Perry Retailers	Ditto	-	-	-	83	England only	-	Engaged only	-	-	-	-	-
	Bear and Wine (combined) "Off"	Ditto	-	-	-	3,400	England and Ireland only	-	As in 1880-81	-	-	-	-	207
	Spirit Dealers' additional Retail Licences.	As in 1881-82	-	-	-	19,266	England only	-	England only	-	-	-	-	-
	Spirit Retailers (Grocer's)	Scotland and Ireland only	-	-	-	-	As in 1883-84	-	As in 1840-41	-	-	-	-	-
	Wine Retailers "On"	As in 1880-81	-	-	-	1,305	England and Ireland only	-	As in 1880-81	-	-	-	-	-
	Wine Retailers "Off"	Ditto	-	-	-	8,756	As in 1880-81	-	Ditto	-	-	-	-	-
	Refreshment House Establishment, vis.	England and Ireland only	-	-	-	6,812	England and Ireland only	-	England and Ireland only	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	72,138	Great Britain only	-	Great Britain only	-	-	-	-	-
	Carparks	Ditto	-	-	-	308,990	Ditto	-	55,002	Great Britain only	-	-	-	-
	Male Servants	Ditto	-	-	-	157,040	Ditto	-	12,457	Ditto	-	-	-	-
	Dogs	Ditto	-	-	-	306,035	Ditto	-	30,456	Ditto	-	-	-	-
	Hawker's	As in 1870-71	-	-	-	23,318	As in 1870-71	-	2,060	As in 1870-71	-	-	-	-
	Patient Medicine Vendors	Great Britain only	-	-	-	6,047	Great Britain only	-	331	Great Britain only	-	-	-	-
1884-85	<i>Excise Licences</i> Beer Dealers' additional Retail Licences.	As in 1880-81	-	-	-	3,067	England and Ireland only	-	As in 1880-81	-	-	-	-	504
	Bear Retailers "Off"	Ditto	-	-	-	15,812	As in 1880-81	-	-	1,098	Great Britain only	-	-	-
	Cider and Perry Retailers	Ditto	-	-	-	79	England only	-	-	England only	-	-	-	-
	Bear and Wine (combined) "Off"	Ditto	-	-	-	8,414	England and Ireland only	-	As in 1880-81	-	-	-	-	388
	Spirit Dealers' additional Retail Licences.	As in 1881-82	-	-	-	19,230	England only	-	England only	-	-	-	-	-
	Spirit Retailers (Grocer's)	Scotland and Ireland only	-	-	-	-	As in 1883-84	-	As in 1840-41	-	-	-	-	-
	Wine Retailers "On"	As in 1880-81	-	-	-	1,384	England and Ireland only	-	As in 1880-81	-	-	-	-	-
	Wine Retailers "Off"	Ditto	-	-	-	8,120	As in 1880-81	-	Ditto	-	-	-	-	-
	Refreshment House Establishment, vis.	England and Ireland only	-	-	-	6,030	England and Ireland only	-	England and Ireland only	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	70,556	Great Britain only	-	Great Britain only	-	-	-	-	-
	Carparks	Ditto	-	-	-	493,082	Ditto	-	53,014	Great Britain only	-	-	-	-
	Male Servants	Ditto	-	-	-	120,099	Ditto	-	12,347	Ditto	-	-	-	-
	Dogs	Ditto	-	-	-	311,465	Ditto	-	30,275	Ditto	-	-	-	-
	Hawkers	As in 1870-71	-	-	-	24,210	As in 1870-71	-	3,010	As in 1870-71	-	-	-	-
	Patient Medicine Vendors	Great Britain only	-	-	-	6,038	Great Britain only	-	332	Great Britain only	-	-	-	-
1885-86	<i>Excise Licences</i> Beer Dealers' additional Retail Licences.	As in 1880-81	-	-	-	4,991	England and Ireland only	-	As in 1880-81	-	-	-	-	488

Year	Description of Duty	England and Wales		Scotland		Ireland	
		Principal Rates	Yield	Principal Rates	Yield	Principal Rates	Yield
1883-87	<i>Excise Licences</i> —cont.						
	Bever Retailers' Off " Cider and Perry Retailers	As in 1880-81	-	-	-	-	-
	Beer and Wine (combined) " Off "	Ditto	-	-	-	-	-
	Spirit Dealers' additional Retail Licence.	Ditto	-	-	-	-	-
	Spirit Retailers' (Grocer's) Wine Retailers' "On" Wine Retailers' "Off"	Scotland and Ireland only As in 1880-81	-	-	-	-	-
	Rafeshment House Establishment, vts.	England and Ireland only	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	-	-
	Carriages	Ditto	-	-	-	-	-
	Milk Servants	Ditto	-	-	-	-	-
	Dogs	Ditto	-	-	-	-	-
	Hawkers	As in 1870-71	-	-	-	-	-
	Patent Medicine Vendors	Great Britain only	-	-	-	-	-
	<i>Excise Licences</i> , Bass "Dentors' additional Retail Licence.	As in 1880-81	-	-	-	-	-
	Bass Retailers' Off " Cider and Perry Retailers	Ditto	-	-	-	-	-
	Bass and Wine (combined) " Off "	Ditto	-	-	-	-	-
	Spirit Dealers' additional Retail Licence.	Scotland and Ireland only As in 1880-81	-	-	-	-	-
	Spirit Retailers' (Grocer's) Wine Retailers' "On" Wine Retailers' "Off"	Ditto	-	-	-	-	-
	Rafeshment House Establishment, vts.	England and Ireland only	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	-	-
	Carriages	Ditto	-	-	-	-	-
	Milk Servants	Ditto	-	-	-	-	-
	Dogs	Ditto	-	-	-	-	-
	Hawkers	As in 1870-71	-	-	-	-	-
	Patent Medicine Vendors	Great Britain only	-	-	-	-	-
1886-87							
	<i>Excise Licences</i> , Bass "Dentors' additional Retail Licence.	As in 1880-81	-	-	-	-	-
	Bass Retailers' Off " Cider and Perry Retailers	Ditto	-	-	-	-	-
	Bass and Wine (combined) " Off "	Ditto	-	-	-	-	-
	Spirit Dealers' additional Retail Licence.	Scotland and Ireland only As in 1880-81	-	-	-	-	-
	Spirit Retailers' (Grocer's) Wine Retailers' "On" Wine Retailers' "Off"	Ditto	-	-	-	-	-
	Rafeshment House Establishment, vts.	England and Ireland only	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	-	-
	Carriages	Ditto	-	-	-	-	-
	Milk Servants	Ditto	-	-	-	-	-
	Dogs	Ditto	-	-	-	-	-
	Hawkers	As in 1870-71	-	-	-	-	-
	Patent Medicine Vendors	Great Britain only	-	-	-	-	-

1887-88	<i>Excise Licences:</i> Beer Duties <sup>a</sup> , additional Retail Licence.	As in 1880-81	-	-	-	-	-	549
		Ditto	-	-	-	-	-	-
	Cider and Perry Retailers <sup>a</sup> "Off"	Ditto	-	-	-	-	-	-
	Bier and Wine (un- blended) "Off"	Ditto	-	-	-	-	-	428
	Spirit Dealers <sup>a</sup> additional Retail Licence.	As in 1881-82	-	-	-	-	-	-
	Spirit Retailers (Grocers)	Scotland and Ireland only	-	-	-	-	-	-
	Wines Retailers "On"	As in 1880-81	-	-	-	-	-	-
	Wine Holders <sup>a</sup> "Off"	Ditto	-	-	-	-	-	-
	Refreshment House Establishments, etc.,	England and Ireland only	-	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	-	-	-
	Carriages	Ditto	-	-	-	-	-	-
	Male Servants	Ditto	-	-	-	-	-	-
	Dogs	Ditto	-	-	-	-	-	-
	"Hawkers"	Paiant Medicine Vendors	-	-	-	-	-	-
	Beer Duties <sup>a</sup> additional Retail Licence.	As in 1880-81	-	-	-	-	-	-
	Bier Retailers <sup>a</sup> "Off"	Ditto	-	-	-	-	-	-
	Cider and Perry Retailers <sup>a</sup> "On"	Ditto	-	-	-	-	-	-
	Beer and Wine (un- blended) "Off"	Ditto	-	-	-	-	-	-
	Spirit Dealers <sup>a</sup> additional Retail Licence.	As in 1881-82	-	-	-	-	-	-
	Spirit Retailers (Grocers)	Scotland and Ireland only	-	-	-	-	-	-
	Wines Retailers "On"	As in 1880-81	-	-	-	-	-	-
	Wine Retailers "Off"	Ditto	-	-	-	-	-	-
	Refreshment House Establishments, etc.,	England and Ireland only	-	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	-	-	-
	Carriages	Ditto	-	-	-	-	-	-
	Male Servants	Ditto	-	-	-	-	-	-
	Dogs	Ditto	-	-	-	-	-	-
	"Hawkers"	Paiant Medicine Vendors	-	-	-	-	-	-
	Beer Duties <sup>a</sup> additional Retail Licence.	As in 1880-81	-	-	-	-	-	-
1888-89	<i>Excise Licences:</i> Beer Duties <sup>a</sup> , additional Retail Licence.	As in 1880-81	-	-	-	-	-	-
		Ditto	-	-	-	-	-	-
	Cider and Perry Retailers <sup>a</sup> "On"	Ditto	-	-	-	-	-	-
	Beer and Wine (un- blended) "Off"	Ditto	-	-	-	-	-	-
	Spirit Dealers <sup>a</sup> additional Retail Licence.	As in 1881-82	-	-	-	-	-	-
	Spirit Retailers (Grocers)	Scotland and Ireland only	-	-	-	-	-	-
	Wines Retailers "On"	As in 1880-81	-	-	-	-	-	-
	Wine Retailers "Off"	Ditto	-	-	-	-	-	-
	Refreshment House Establishments, etc.,	England and Ireland only	-	-	-	-	-	-
	Armorial Bearings	Great Britain only	-	-	-	-	-	-
	Carriages	Ditto	-	-	-	-	-	-
	Male Servants	Ditto	-	-	-	-	-	-
	Dogs	Ditto	-	-	-	-	-	-
	"Hawkers"	Paiant Medicine Vendors	-	-	-	-	-	-
	Beer Duties <sup>a</sup> additional Retail Licence.	As in 1880-81	-	-	-	-	-	-
	Bier Duties <sup>a</sup> , additional Retail Licence.	As in 1880-81	-	-	-	-	-	-

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1891-92	Excise Licences:	Beer Dealers' additional Retail Licences.		As in 1880-81	-	-	-	-	4,086	England and Ireland only	-	-	-	146
		Bear Retailers "Off"	Cider and Perry Retailers	Ditto	-	-	-	-	15,376	As in 1880-81	-	-	-	-
1891	Beer and Wine (combined) "Off."	Bear and Wine (combined)	Ditto	-	-	-	-	61	England only	-	-	-	-	-
		Spirit Dealers' additional Retail Licences.	Ditto	-	-	-	-	4,112	England and Ireland only	-	-	-	-	1,741
1892	As in 1891-92	As in 1891-92		-	-	-	-	23,261	England only	-	-	-	-	-
		Spirit Retailers (Grocers)	Scotland and Ireland only	-	-	-	-	-	As in 1883-84	-	-	-	-	-
1892-93	Wine Retailers "On"	Wine Retailers "On"	As in 1880-81	-	-	-	-	1,925	England and Ireland only	-	-	-	-	-
		Wine Retailers "Off"	Ditto	-	-	-	-	10,286	As in 1880-81	-	-	-	-	-
1893	Refreshment Houses established, vns.	Refreshment Houses	England and Ireland only	-	-	-	-	7,630	England and Ireland only	-	-	-	-	-
		Armorial Bearings	Great Britain only	-	-	-	-	68,541	Great Britain only	-	-	-	-	-
1893-94	Carriages	Carriages	Ditto	-	-	-	-	422,739	Ditto	-	-	-	-	-
		Mile Servants	Ditto	-	-	-	-	139,281	Ditto	-	-	-	-	-
1893-94	Dogs	Dogs	Ditto	-	-	-	-	384,714	Ditto	-	-	-	-	-
		Patient Medicine Vendors	Ditto	-	-	-	-	6,618	Ditto	-	-	-	-	-
1893-94	Excise Licences:	Bear Dealers' additional Retail Licence.	As in 1880-81	-	-	-	-	3,000	England and Ireland only	-	-	-	-	-
		Bear Retailers "On"	Ditto	-	-	-	-	16,922	As in 1880-81	-	-	-	-	-
1893-94	Cider and Perry Retailers	Cider and Perry Retailers	Ditto	-	-	-	-	39	England only	-	-	-	-	-
		Beer and Wine (combined) "Off."	Ditto	-	-	-	-	4,241	England and Ireland only	-	-	-	-	-
1893-94	Spirit Dealers' additional Retail Licence.	Spirit Dealers' additional Retail Licence.	As in 1881-82	-	-	-	-	-	As in 1883-84	-	-	-	-	-
		Wine Retailers "On"	Scotland and Ireland only	-	-	-	-	-	1,937	England and Ireland only	-	-	-	-
1893-94	Wine Retailers "Off"	Wine Retailers "Off"	As in 1880-81	-	-	-	-	-	10,854	As in 1880-81	-	-	-	-
		Refreshment Houses established, vns.	England and Ireland only	-	-	-	-	-	7,740	England and Ireland only	-	-	-	-
1893-94	Armorial Bearings	Armorial Bearings	Great Britain only	-	-	-	-	-	70,219	Great Britain only	-	-	-	-
		Carriages	Ditto	-	-	-	-	-	488,113	Ditto	-	-	-	-
1893-94	Mile Servants	Mile Servants	Ditto	-	-	-	-	-	130,662	Ditto	-	-	-	-
		Dogs	Ditto	-	-	-	-	-	407,554	Ditto	-	-	-	-
1893-94	Patient Medicine Vendors	Patient Medicine Vendors	As in 1880-81	-	-	-	-	-	6,269	Ditto	-	-	-	-
		Bear Dealers' additional Retail Licence.	Ditto	-	-	-	-	-	-	Ditto	-	-	-	-
1893-94	Beer Retailers "Off"	Cider and Perry Retailers	Ditto	-	-	-	-	-	15,504	As in 1880-81	-	-	-	-
		Cider and Perry Retailers	Ditto	-	-	-	-	-	62	England only	-	-	-	-
				-	-	-	-	-	-	-	1,022	Great Britain only	-	-
				-	-	-	-	-	-	-	-	Fogged only	-	-



Cider and Perry Retailers	Bear and Wine (combi- ned) "Off"	Ditto	-	-	4,673	England only	-	-	-	1,991
Spirits Retailers (Grocers)	As in 1951-62	Ditto	-	-	24,367	England only	-	-	-	-
Retail Licences.	Scotland and Ireland only	-	-	-	-	As in 1958-59	-	-	-	-
Wine Retailers "On"	As in 1880-81	Ditto	-	-	-	11,448	England and Ireland only	-	-	9,040
Wine Retailers "Off"	-	Ditto	-	-	-	11,833	As in 1880-81	-	-	96
Refreshment Houses	England and Ireland only	-	-	-	-	8,546	England and Ireland only	-	-	411
Establishments, etc.	-	-	-	-	-	-	-	-	-	134
Armorial Bearings	-	-	-	-	-	-	-	-	-	-
Carriages	-	Ditto	-	-	-	69,888	Great Britain only	-	-	-
Male Servants	-	Ditto	-	-	-	440,448	Ditto	-	-	-
Dogs	-	Ditto	-	-	-	133,051	Ditto	-	-	-
Patient Medicine Vendors	-	Ditto	-	-	-	464,922	Ditto	-	-	-
Retail Licences <sup>1</sup>	Beer Dealers' additional Retail Licences.	As in 1880-81	- -	- -	5,089	England and Ireland only	- -	- -	- -	137
Spirits Retailers (Grocers)	Beer and Wine (combi- ned) "Off"	Ditto	-	-	15,677	As in 1880-81	-	-	-	-
Wine Retailers "On"	As in 1880-81	Ditto	-	-	74	England only	-	-	-	-
Wine Retailers "Off"	As in 1880-81	Ditto	-	-	4,949	England and Ireland only	-	-	-	-
Refreshment Houses	Establishment, etc. <sup>1</sup>	As in 1851-62	-	-	25,191	England only	-	-	-	-
Armorial Bearings	-	-	-	-	-	As in 1858-59	-	-	-	-
Carriages	-	Ditto	-	-	-	1,161	England and Ireland only	-	-	-
*Light Locomotives	-	Ditto	-	-	-	12,458	As in 1880-81	-	-	-
Male Servants	-	Ditto	-	-	-	9,002	England and Ireland only	-	-	-
Dogs	-	Ditto	-	-	-	-	-	-	-	-
Patient Medicine Vendors	-	Ditto	-	-	-	-	-	-	-	-
Retail Licences <sup>2</sup>	Beer Dealers' additional Retail Licences.	As in 1880-81	- -	- -	69,335	Great Britain only	- -	- -	- -	140
Spirits Retailers (Grocers)	Beer and Wine (combi- ned) "Off"	Ditto	-	-	4,455	Ditto	-	-	-	-
Wine Retailers "On"	As in 1880-81	Ditto	-	-	38	Ditto	-	-	-	-
Wine Retailers "Off"	As in 1880-81	Ditto	-	-	135,738	Ditto	-	-	-	-
Refreshment Houses	Establishment, etc. <sup>1</sup>	As in 1880-81	-	-	475,469	Ditto	-	-	-	-
Armorial Bearings	-	-	-	-	7,486	Ditto	-	-	-	-
Carriages	-	-	-	-	-	-	-	-	-	-
*Light Locomotives	-	-	-	-	-	-	-	-	-	-
Male Servants	-	-	-	-	-	-	-	-	-	-
Dogs	-	-	-	-	-	-	-	-	-	-
Patient Medicine Vendors	-	-	-	-	-	-	-	-	-	-
Retail Licences <sup>3</sup>	Beer Dealers' additional Retail Licences.	As in 1880-81	- -	- -	5,283	England and Ireland only	- -	- -	- -	140
Spirits Retailers (Grocers)	Beer and Wine (combi- ned) "Off"	Ditto	-	-	15,433	As in 1880-81	-	-	-	-
Wine Retailers "On"	As in 1880-81	Ditto	-	-	80	England only	-	-	-	-
Beer and Wine (combi- ned) "Off"	As in 1880-81	Ditto	-	-	5,197	England and Ireland only	-	-	-	2,402

N.B.—Since 1895-97 the amounts given are net income.

Kurt Hagedorn: *Die Dinge* 1697

J. R.—See MORTIMER 1874-75.

Year.	Description of Duty.	England and Wales		Scotland		Ireland.	
		Principals Rates.	Total.	Principals Rates.	Total.	Principals Rates.	Total.
1897-98	Spirit Dealers' additional Retail Licence.	As in 1891-92	-	£ 26,447	England only	-	- £ -
	Spirit Retailers' additional Retail Licence.	As in 1891-92	-	-	-	-	-
	Spirit Retailers (Grocers)	Scotland and Ireland only	-	-	-	-	-
	Wine Retailers "On"	As in 1890-91	-	1,139	England and Ireland only	-	- 11,118
	Wine Retailers "Off"	Ditto	-	13,081	As in 1890-91	-	- 89
	Refreshment House Establishments, viz:	England and Ireland only	-	9,935	As in 1890-91	-	- 436
	Armorial Bearings	Great Britain only	-	-	-	-	-
	Carriages	Ditto	-	49,558	Great Britain only	-	-
	Light Locomotives	Ditto	-	451,556	Ditto	-	-
	Mule Servants	Ditto	-	113	Ditto	-	-
	Dogs	Ditto	-	167,654	Ditto	-	-
	Patent Medicine Vendors	Ditto	-	469,892	Ditto	-	-
	Escar Licences;	As in 1890-91	-	7,638	Ditto	-	-
	Beer Dealers' additional Retail Licences.	As in 1890-91	-	-	-	-	-
	Beer Retailers "Off"	Ditto	-	5,949	England and Ireland only	-	-
	Cider and Perry Retailers	Ditto	-	15,453	As in 1890-91	-	-
	Beer and Wine (combined) "Off."	Ditto	-	91	England only	-	-
	Spirit Dealers' additional Retail Licences.	As in 1891-92	-	5,439	England and Ireland only	-	-
	Spirit Retailers (Grocers)	Scotland and Ireland only	-	-	-	-	-
	Wine Retailers "On"	As in 1890-91	-	-	-	-	-
	Wine Retailers "Off"	Ditto	-	1,113	England and Ireland only	-	- 13,097
	Refreshment House Establishments, viz:	England and Ireland only	-	14,986	As in 1890-91	-	- 78
	Armorial Bearings	Great Britain only	-	9,396	England and Ireland only	-	- 323
	Carriages	Ditto	-	-	-	-	- 130
	Light Locomotives	Ditto	-	-	-	-	-
	Mule Servants	Ditto	-	-	-	-	-
	Dogs	Ditto	-	-	-	-	-
	Patent Medicine Vendors	Great Britain only	-	-	-	-	-
	Escar Licences;	As in 1890-91	-	-	-	-	-
	Beer Dealers' additional Retail Licences.	Ditto	-	5,407	England and Ireland only	-	-
	Beer Retailers "Off"	As in 1890-91	-	15,398	As in 1890-91	-	- 131
1898-99							-
1900-1903							-



Year.	Description of Duty	England and Wales		Scotland		Principality of Wales		Principality of Ireland		Yield.
		Principal Basis.	Yield.	Principal Basis.	Yield.	Principal Basis.	Yield.	Principal Basis.	Yield.	
1901-2	Excise Licences—contd.									
	Spirit Dealers' additional Retail Licence.	As in 1891-92	-	82,194	England only	-	-	England only	-	-
	Spirits Retailers (Grocers)	Scotland and Ireland only	-	-	As in 1893-94	-	-	As in 1890-91	-	12,972
	Wine Retailers "On"	As in 1890-91	-	-	England and Ireland only	-	-	As in 1890-91	-	84
	Wine Retailers "Off"	Ditto	-	-	As in 1890-91	-	-	Ditto	-	460
	Refreshment Houses Establishment, viz.: Armorial Bearings	England and Ireland only	-	-	England and Ireland only	-	-	England and Ireland only	-	131
	Carriges	Great Britain only	-	-	89,040	Great Britain only	-	5,717	Great Britain only	-
	Ditto	Ditto	-	-	60,180	Ditto	-	64,719	Ditto	-
	Light Locomotives	Ditto	-	-	-	631	Ditto	-	-	-
	Male Servants	Ditto	-	-	143,977	Ditto	-	14,943	Ditto	-
1902-3	Dogs	Ditto	-	-	329,518	Ditto	-	42,284	Ditto	-
	Patient Medicines Venders	Ditto	-	-	8,129	Ditto	-	722	Ditto	-
	Excise Licences: Beer Dealers' additional Retail Licence.	As in 1890-91	-	-	5,462	England and Ireland only	-	-	As in 1890-91	-
	Beer Retailers "Off"	Ditto	-	-	15,169	As in 1890-91	-	851	Great Britain only	-
	Cider and Perry Retailers	Ditto	-	-	-	115	England only	-	England only	-
	Bear and Wine (com- bined) "Off."	Ditto	-	-	-	6,706	England and Ireland only	-	As in 1890-91	-
	Spirit Dealers' additional Retail Licence.	As in 1891-92	-	-	82,352	England only	-	-	England only	-
	Spirits Retailers (Grocers)	Scotland and Ireland only	-	-	-	As in 1893-94	-	-	As in 1890-91	-
	Wine Retailers "On"	As in 1890-91	-	-	-	1,018	England and Ireland only	-	As in 1890-91	-
	Wine Retailers "Off"	Ditto	-	-	-	16,754	As in 1890-91	-	Ditto	-
1903-4	Refreshment Houses Establishment, viz.: Armorial Bearings	England and Ireland only	-	-	-	10,027	England and Ireland only	-	England and Ireland only	-
	Carriges	Great Britain only	-	-	-	-	-	-	England only	-
	Light Locomotives	Ditto	-	-	-	-	-	-	England only	-
	Male Servants	Ditto	-	-	-	-	-	-	England only	-
	Dogs	Ditto	-	-	-	-	-	-	England only	-
	Patient Medicines Venders	Ditto	-	-	-	-	-	-	England only	-
	Excise Licences: Beer Dealers' additional Retail Licence.	As in 1890-91	-	-	-	-	-	-	As in 1890-91	-
	Beer Retailers "Off"	Ditto	-	-	-	-	-	-	As in 1890-91	-
			-	-	15,394	England and Ireland only	-	-	810	Great Britain only
			-	-	15,394	As in 1890-91	-	-	-	116

N.B.—The numbers studied are last figures.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1905-06	Excise Licences—Off.ink.	As in 1891-92	£1,224	England only	£—	England only	£—
	Spirit Dealers' additional Retail Licence.	—	—	As in 1893-94	—	—	—
	Spit Licences (Grocers)	Scotland and Ireland only	—	As in 1893-94	—	—	—
	Wine Retailers "On"	As in 1890-91	—	England and Ireland only	£7,788	As in 1890-91	£11,940
	Wine Retailers "Off."	Ditto	—	As in 1890-91	—	As in 1890-91	£64
	Refreshment Houses Establishment, vns.	England and Ireland only	—	As in 1890-91	—	Ditto	£78
	Armorial Bearings	Great Britain only	—	England and Ireland only	—	England and Ireland only	292
	Carriages	Ditto	—	Great Britain only	£5,640	Great Britain only	—
	Light Locomotives	Ditto	—	Ditto	£8,582	Ditto	—
	Mail Caravans	Ditto	—	Ditto	£1,456	Ditto	—
	Dogs	Ditto	—	Ditto	£5,392	Ditto	—
1906-07	Patent Medicine Vendors	Ditto	—	Ditto	£45,216	Ditto	—
	Review Licences;	As in 1890-91	—	Ditto	792	Ditto	—
	Bear Dealers' additional Retail Licence.	—	—	England and Ireland only	—	As in 1890-91	—
	Bear Retailers & Off."	—	—	As in 1890-91	—	—	—
	"Off" and Party Retailers	—	—	England only	—	England only	—
	Beer and Wine (com- bined) "Off."	—	—	As in 1890-91	—	As in 1890-91	—
	Spirit Dealers' additional Retail Licence.	As in 1890-91	—	England and Ireland only	—	England and Ireland only	—
	Spit Retailers (Grocers)	Scotland and Ireland only	—	As in 1893-94	—	As in 1890-91	—
	Wine Retailers "On"	As in 1890-91	—	England and Ireland only	—	As in 1890-91	—
	Wine Retailers "Off."	Ditto	—	As in 1890-91	—	Ditto	—
	Refreshment Houses Establishment, vns.	England and Ireland only	—	England and Ireland only	—	England and Ireland only	—
1907-08	Armorial Bearings	Great Britain only	—	Great Britain only	£5,377	Great Britain only	—
	Carriages	Ditto	—	Ditto	£9,654	Ditto	—
	Light Locomotives	Ditto	—	Ditto	£2,742	Ditto	—
	Mail Caravans	Ditto	—	Ditto	£5,501	Ditto	—
	Dogs	Ditto	—	Ditto	£4,401	Ditto	—
	Patent Medicine Vendors	Ditto	—	Ditto	798	Ditto	—
	Review Licences;	As in 1890-91	—	England and Ireland only	—	As in 1890-91	—
	Bear Dealers' additional Retail Licence.	—	—	As in 1890-91	—	—	—
	Beer Retailers "Off"	Ditto	—	As in 1890-91	—	—	—
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—

Older and Perry Retailers Beer and Wine (com- bined "Off")	Ditto Ditto	-	-	-	94 7,950	England only England and Ireland only	-	-	-	2,950
Spirit Retailers' additional Retail Licences	As in 1861-62	-	-	-	30,488	England only	-	-	-	-
Spirit Retailers (Grocers) Wine Retailers "On" Wine Retailers "Off"	-	-	-	-	-	As in 1859-54	-	-	-	-
Refreshment House Establishments, vis.: Armorial Bearings	Scotland and Ireland only As in 1860-81	-	-	-	-	886 15,080 9,770	England and Ireland only Ditto Ditto	37,206 7,612	As in 1840-41 Ditto	11,780 54 579 266
Carringtons	Great Britain only Ditto	-	-	-	-	67,324 519,683	Great Britain only Ditto	5,560 60,603	Great Britain only Ditto	-
Light Locomotives	Ditto	-	-	-	-	29,038	Ditto	3,900	Ditto	-
Male Servants	Ditto	-	-	-	-	155,141	Ditto	15,911	Ditto	-
Dogs	Ditto	-	-	-	-	615,680	Ditto	44,783	Ditto	-
Patient Medicine Vendors	Ditto	-	-	-	-	9,737	Ditto	813	Ditto	-
Estate Licences: Barrel Dealers' additional Retail Licences	As in 1860-81	-	-	-	-	5,345	England and Ireland only	-	As in 1850-81	-
Beer Retailers "Off" Gale and Perry Retailers Beer and Wine (com- bined) "Off"	Ditto Ditto Ditto	-	-	-	14,009	As in 1850-81	-	478	Great Britain only England only As in 1860-81	-
Spirit Dealers' additional Retail Licences	Scotland and Ireland only As in 1860-81	-	-	-	-	98 7,079	England only England and Ireland only	-	-	-
Spirit Retailers (Grocers) Wine Retailers "On" Wine Retailers "Off" Refreshment House Establishments, vis.: Armorial Bearings	Ditto Ditto Ditto	-	-	-	30,083	England only	-	-	-	2,570
*Carringtons	Scotland and Ireland only As in 1860-81	-	-	-	-	853 14,890 9,204	As in 1859-54 As in 1850-81 England and Ireland only	36,489 7,615	As in 1840-41 Ditto England and Ireland only	11,589 61 650 245
*Light Locomotives	Ditto	-	-	-	-	63,548	Great Britain only	-	-	-
*Male Servants	Ditto	-	-	-	-	500,127 30,528 149,933 614,965 9,815	Ditto Ditto Ditto Ditto	30,487 4,808 15,918 44,320 623	Ditto Ditto Ditto Ditto	-
*Dogs	Ditto	-	-	-	-	-	-	-	-	-
Patient Medicine Vendors	Ditto	-	-	-	-	-	-	-	-	-
Estate Licences: Barrel Dealers' additional Retail Licences	As in 1860-81	-	-	-	-	3,286	England and Ireland only	-	As in 1850-81	-
Beer Retailers "Off" Cider and Perry Retailers Beer and Wine (com- bined) "Off"	Ditto Ditto Ditto	-	-	-	-	14,510 94 6,975	As in 1850-81 England only England and Ireland only	4530 - -	Great Britain only England only England and Ireland only	-

(1) The collection of 1,000 documents in English and Welsh was transferred as from 1st January, 1909, to County and County Borough Councils, and the figures are taken from the Local Government Board Returns of Local Authority Expenditure.

\* The collection of hornets in Beaufort and Wilts was transferred as from 16 January 1998, to County and City Councils, and the figures are taken from the Local Government Board Returns.

Fig. 5.—Schematic drawing of the "Oreoclast" model.

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Under the Fannigan (1969-1971) Act, split retailers and their successors